

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVIA.—Law and Justice—Courts of Law—*concluded.*

[illegible]

122. The receipts under this head showed an excess of 53 as compared with the Budget Estimate, and of 1,68 as compared with the actuals of the previous year. To these excesses, Berar receipts contributed 33 in each case. Under *Sale-proceeds of Unclaimed and Escheated property*, there were no receipts in India on account of estates in the hands of the Administrator General, Bengal, while there were small improvements over the Budget in Bengal and Bombay. Under *Court-Fees realised in cash*, Bengal showed a small decrease (13), chiefly under Process-servers' Fees and recoveries on account of pauper-suits, while the United Provinces of Agra and Oudh showed a small increase (15), due to high receipts from Kurk Amins' fees. The variations under *General Fees, Fines and Forfeitures* were chiefly under Magisterial Fines, which is not susceptible of a correct forecast. Under *Other Receipts*, the commission and fees realized by the Administrator General, Bengal, on estates in his hands was over-estimated in India, while that on sale-proceeds of attached properties was underestimated in the Punjab. The excess over the accounts of the previous year was chiefly under *Sale-proceeds, etc.*, in Bengal (12) and Bombay (5), *Court-fees realised in cash* in the United Provinces of Agra and Oudh (30), *General Fees, Fines, and Forfeitures* in Burma (20), and *Other Receipts* in India (44), Bengal (10) and Punjab (7). The increase in the United Provinces of Agra and Oudh was the result of a change in the system of realizing Kurk Amins' fees which were formerly recovered in stamps, but are now realized in cash and credited to this head. The excess in India represented commission and fees realized by the Administrator General, Bengal, from estates coming to his hands, credited to Government for the first time after the re-organisation of his office.

XVIB.—Law and Justice—Jails.

[illegible]

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—*continued.*XVIB.—Law and Justice, Jails—*concluded.*

123. The total receipts fell short of the Budget Estimate by 1,81, and the actuals of the preceding year by 2,14. The falling-off, as compared with the Budget Estimate, was chiefly due to smaller receipts under *Sale-proceeds of Jail Manufactures* in Bengal (2,13), where, owing to the release of prisoners on the occasion of His Majesty's Coronation Durbar, the output and sales of jail products suffered a decline, and there were also smaller demands for such articles from the Military and other Departments. The decrease in Punjab (22), was the result of a change in the method of adjusting recoveries on account of paper used for printing at the Jail Presses, which were formerly taken to this head, but are now adjusted under XXIII—Stationery and Printing. Of the variations compared with the preceding year, the high receipts in that year, in the Central Provinces were due to a rise in the income of the Jubbulpur Central Jail in consequence of the transfer of the tent factory from the Reformatory School, while those in Madras were due to the demands of the Military Department for supplies for South Africa and China. The low figures in the preceding year in the United Provinces of Agra and Oudh, were attributed to the factory work in several jails having come to a standstill owing to the outbreak of epidemics. The net receipts under this head, after deducting the corresponding charges under 19B, are given below:—

		India.	Central Provinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	Berar.	TOTAL.
Net Receipts from Jail Manufactures	Accounts . 1901-2	7	1,03	1,60	—3	2,14	1,31	52	1	1,38	32	...	8,35
	Budget .	5	57	1,50	2	1,86	1,47	—16	2	1,00	36	...	6,09
	Revised .	2	1,11	1,93	4	3,45	1,86	1,17	5	1,30	42	6	11,41
	Accounts . 1902-3	5	1,02	1,79	1	2,13	2,05	80	5	76	24	9	8,99

124. Under *Other Receipts*, the decrease, as compared with the Budget in India (9), occurred chiefly in the recoveries of transportation and jail charges from Native States and Colonial Governments, while that in Punjab (25), was due to the prevalence of an epidemic in the Mung Rasúl Central Jail, and to a fall in the population of other jails. The excess in Bombay (44) was due partly to the convict gangs having been employed on remunerative work, and partly to the adjustment by credit to this head and debit to 30—Stationery and Printing, of the hire of convict labour employed in the Yerrowda Jail Press. The decrease under *Convict Receipts at Port Blair and Nicobars*, was chiefly under sale of stores and tea-garden receipts. The high receipts of last year were due to arrear recoveries from Native States on account of maintenance charges of their convicts in Port Blair.

XVII.—Police.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	Berar.	TOTAL.
Police supplied to Municipal, Cantonment, and Town Funds.	Accounts . 1901-2	23	1	54	1	8	68	5,82	25	...	61	...	8,23
	Budget .	...	1	58	1	10	67	5,40	74	...	63	...	8,14
	Revised .	32	1	64	1	9	69	5,44	78	...	63	...	8,61
	Accounts . 1902-3	27	1	59	1	12	68	5,47	79	1	67	...	8,62
Police supplied to Public Departments, Private Companies, and Persons.	Accounts . 1901-2	...	8	11	2	44	21	61	5	1,77	1,70	...	4,99
	Budget .	...	9	10	1	40	15	39	7	1,43	1,73	...	4,37
	Revised .	...	11	11	1	63	21	43	21	1,60	1,78	1	5,10
	Accounts . 1902-3	...	10	8	1	74	20	51	18	1,60	1,72	1	5,15
Police supplied to Railways.	Accounts . 1901-2	...	...	...	...	...	...	...	...	...	...	...	...
	Budget .	...	...	...	...	...	...	...	...	...	...	...	...
	Revised .	...	...	...	...	...	...	...	...	...	...	3	3
	Accounts . 1902-3	...	...	...	...	...	...	...	...	...	...	13	13
Presidency Police	Accounts . 1901-2	...	...	...	...	83	...	...	...	30	1,58	...	2,71
	Budget .	...	...	...	...	1,00	...	...	...	27	1,75	...	3,02
	Revised .	...	...	...	...	90	...	...	...	38	1,56	...	2,84
	Accounts . 1902-3	...	...	...	...	92	...	...	...	40	1,48	...	2,80
Fees, Fines, and Forfeitures (chiefly Cattle Pound Fees)	Accounts . 1901-2	11	1,58	2,86	98	5,49	3,60	98	3	3,29	2,33	...	21,25
	Budget .	9	1,59	2,91	1,14	5,48	3,53	1,06	9	3,45	2,17	...	21,51
	Revised .	11	1,51	3,05	96	5,62	3,86	85	7	3,24	2,20	36	21,89
	Accounts . 1902-3	10	1,44	3,13	98	5,58	3,98	89	7	3,24	2,32	35	22,08
Other Receipts	Accounts . 1901-2	8	7	21	88	4,32	38	15	1	40	36	...	6,86
	Budget .	8	7	17	89	4,12	41	10	1	36	39	...	6,60
	Revised .	6	7	16	84	4,20	44	13	2	41	44	5	6,82
	Accounts . 1902-3	18	7	13	83	4,68	42	13	2	39	43	7	7,35

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XVII.—Police—concluded.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh	Punjab.	N.-W. Front- ier Prov- ince.	Mad- ras.	Bom- bay.	Ber ar.	TOTAL.
TOTAL IN RUPEES	Accounts	1901-2	42	1,74	3,72	1,89	11,16	4,87	7,56	34	5,76	6,58	...	44,04
	Budget		17	1,76	3,76	2,05	11,10	4,76	6,95	91	5,51	6,67	...	43,04
	Revised	1902-3	49	1,70	3,96	1,82	11,44	5,20	6,85	1,08	5,03	6,67	45	45,29
	Accounts		55	1,62	3,93	1,83	12,04	5,28	7,00	1,06	5,64	6,62	56	46,13
TOTAL IN STERLING	Accounts	1901-2	.	.	.	.	.	.	.	.	.	.	.	£ 293,6
	Budget		.	.	.	.	.	.	.	.	.	.	.	290,9
	Revised	1902-3	.	.	.	.	.	.	.	.	.	.	.	301,9
	Accounts		.	.	.	.	.	.	.	.	.	.	.	307,5

125. The receipts under this head showed an improvement of 2,49 over the Budget Estimate, and 2,09 over the actuals of the preceding year. Of these, the receipts from Berar accounted for an improvement of 56 in each case. The improvement (1,93) over the Budget was contributed by all the minor heads, except *Presidency Police*, under which the receipts fell off by 22. Under *Police supplied to Municipal, Cantonment, and Town Funds*, the improvement occurred in all the provinces but chiefly in India (27), where it was due to a change of procedure in the adjustment of recoveries from Municipal and Cantonment Funds which were formerly adjusted by deduction from expenditure, but are now credited as receipts. Compared both with the Budget and the actuals of the previous year, the increase under *Police supplied to Public Departments, etc.*, was due to large recoveries on account of Punitive Police. Under *Fees, Fines, and Forfeitures*, the variations, as compared with the Budget and the actuals of the previous year, were in most cases under Cattle-pound receipts. The increase under *Other Receipts*, was chiefly contributed by Bengal, where the improvement was principally due to recoveries on account of Village Police. The decrease under *Presidency Police* occurred chiefly in Bombay, and was due to smaller receipts on account of Private Watchmen (Ramoshis) and Cattle-pounds. The falling-off in Bengal was the result of variations under several detailed heads and was counterbalanced by the increase in Madras, due to recoveries on account of the Harbour Police having been adjusted under this head, though estimated under *Police supplied to Public Departments, etc.*

XVIII.—Marine.

			India.	Burma.	Bengal.	Bombay.	TOTAL.
Pilotage Receipts	Accounts	1901-2	...	...	11,25	...	11,25
	Budget		...	...	12,00	...	12,00
	Revised	1902-3	...	...	10,67	...	10,67
	Accounts		...	...	11,39	...	11,39
Dockyard Services, etc.	Accounts	1901-2	3,93	...	...	...	3,93
	Budget		1,92	...	...	...	1,92
	Revised	1902-3	6,58	...	...	...	6,58
	Accounts		7,01	...	...	...	7,01
Sale-proceeds of Vessels and Stores	Accounts	1901-2	52	3	1	...	56
	Budget		44	7	2	...	53
	Revised	1902-3	39	4	4	...	47
	Accounts		34	5	4	...	43
Registration and other Fees	Accounts	1901-2	...	5	61	61	1,27
	Budget		...	5	63	60	1,28
	Revised	1902-3	...	7	62	63	1,32
	Accounts		...	8	63	64	1,35
Coast Light Dues	Accounts	1901-2	...	3,60	...	...	3,60
	Budget		...	3,51	...	...	3,51
	Revised	1902-3	...	4,15	...	...	4,15
	Accounts		...	4,27	...	...	4,27

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued

XVIII.—Marine—concluded.

		India.	Burma.	Bengal.	Bombay.	TOTAL.
Other Receipts	Accounts . 1901-2	27	22	72	...	1,21
	Budget	26	25	68	...	1,19
	Revised	25	24	67	...	1,16
	Accounts . 1902-3	58	26	68	...	1,52
TOTAL IN RUPEES	Accounts . 1901-2	4,72	3,90	12,59	61	21,82
	Budget	2,62	3,88	13,33	60	20,43
	Revised	7,22	4,50	12,00	63	24,35
	Accounts . 1902-3	7,93	4,66	12,74	64	25,97
TOTAL IN STERLING	Accounts . 1901-2 . . . . .	.	.	.	.	145,4
	Budget . . . . .	.	.	.	.	136,2
	Revised . . . . .	.	.	.	.	162,3
	Accounts . 1902-3 . . . . .	.	.	.	.	173,2

126. The total receipts exceeded the Budget Estimate and the actuals of the preceding year by 5,54 and 4,15, respectively. The improvement occurred chiefly under *Dockyard Services, etc.*, (5,09), and was due chiefly to larger recoveries in connection with the employment of Royal Indian Marine vessels on Imperial Service. The same cause explains the increase compared with the previous year. Under *Sale-proceeds of Vessels and Stores*, the decrease, as compared with the Budget, was due to over-estimate and, as compared with the previous year, to smaller sales of old boilers and condemned stores. The decrease in Bengal (61), as compared with the Budget under *Pilotage Receipts*, was due to over-estimate. The increase under *Coast Light Dues* in Burma (76), was due to a larger number of vessels having visited the Burma ports. The improvement under *Other Receipts*, as compared with both the Budget and the actuals of the previous year in India, was due to recovery of passage-money of Military Officers conveyed to Aden to join the Somaliland Field Force and of the value of coal supplied in 1901-2 from the Persian Gulf depôts to His Majesty's ships.

XIX.—Education.

		India.	Central Prov. inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab	N.-W. Frontier Province.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Fees from Schools and Colleges.	Accounts . 1901-2	18	25	23	61	6,83	2,97	1,30	1	4,00	3,73	...	20,11
	Budget	15	24	24	61	7,06	2,89	1,32	2	3,95	3,82	...	20,30
	Revised	17	25	57	65	6,86	3,01	1,31	2	4,15	3,76	32	21,07
	Accounts . 1902-3	17	27	59	65	6,86	3,14	1,31	2	4,37	3,65	29	21,32
Contributions	Accounts . 1901-2	7	17	...	...	3 4	93	8	...	6	4	...	1,69.
	Budget	7	15	1	...	23	95	8	1	6	3	...	1,50
	Revised	6	16	...	...	28	93	8	2	6	4	1	1,64
	Accounts . 1902-3	7	16	...	1	29	95	13	2	5	3	2	1,73
Other Receipts	Accounts . 1901-2	3	16	8	2	68	1,13	4	...	61	1,45	...	4,20
	Budget	3	10	4	1	85	1,29	3	...	38	1,33	...	4,06
	Revised	3	7	3	2	70	1,06	4	...	39	1,47	11	3,92
	Accounts . 1902-3	3	10	4	2	73	1,13	4	...	46	1,59	15	4,29
TOTAL IN RUPEES	Accounts . 1901-2	28	58	31	63	7,85	5,03	1,42	1	4,67	5,22	...	26,00
	Budget	25	49	29	62	8,14	5,13	1,43	3	4,39	5,18	...	25,95
	Revised	26	48	60	67	7,84	5,00	1,43	4	4,60	5,27	44	26,63
	Accounts . 1902-3	27	53	63	68	7,88	5,22	1,48	4	4,88	5,27	40	27,34
TOTAL IN STERLING	Accounts . 1901-2 . . . . .	.	.	.	.	.	.	.	.	.	.	.	173,3
	Budget . . . . .	.	.	.	.	.	.	.	.	.	.	.	173,0
	Revised . . . . .	.	.	.	.	.	.	.	.	.	.	.	177,5
	Accounts . 1902-3 . . . . .	.	.	.	.	.	.	.	.	.	.	.	182,2

127. The aggregate receipts exceeded the Budget by 1,39, and the actuals of the preceding year by 1,34. The improvement included Berar receipts to the extent of 46 in each case. The chief noticeable points in the transactions of the year were an increase in Burma (34), due to the transfer of the Rangoon Collegiate School from the Educational Syndicate to Government, a decrease in Bengal (26), chiefly under Fees, Government Schools and sale-proceeds of articles manufactured at the Reformatory Schools, and an increase in Madras (49), due to improved attendance and the enhancement of fees.

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.

XX.—Medical.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Medical College and Fees.	{	Accounts . . . 1901-2	...	...	...	2	60	1	12	...	21	76	...	1,72
		Budget . . .	...	...	...	4	70	...	12	...	18	54	...	1,58
		Revised . . .	...	...	...	3	56	1	15	...	24	81	...	1,80
		Accounts . . . 1902-3	...	...	...	3	55	1	15	...	24	79	...	1,77
Hospital Receipts	{	Accounts . . . 1901-2	...	...	...	...	82	1	7	...	27	66	...	1,83
		Budget . . .	...	...	17	...	89	1	4	...	22	66	...	1,99
		Revised . . .	...	...	17	...	90	1	4	1	28	77	...	2,18
		Accounts . . . 1902-3	...	...	15	...	89	1	3	1	27	74	...	2,10
Lunatic Asylum Receipts.	{	Accounts . . . 1901-2	...	6	18	1	14	13	3	...	21	20	...	96
		Budget . . .	...	8	18	1	15	18	2	...	21	18	...	1,01
		Revised . . .	...	6	20	1	23	14	2	...	21	20	...	1,07
		Accounts . . . 1902-3	...	6	19	3	24	13	3	...	20	18	...	1,06
Contributions	{	Accounts . . . 1901-2	9	2	2	1	93	2,25	44	4	72	42	...	4,94
		Budget . . .	9	19	3	1	79	2,40	42	6	82	38	...	5,19
		Revised . . .	34	12	2	2	88	2,30	43	9	61	38	...	5,19
		Accounts . . . 1902-3	37	12	6	3	95	2,24	46	6	65	38	...	5,32
Other Receipts	{	Accounts . . . 1901-2	...	1	6	3	8	20	4	...	37	9	...	88
		Budget . . .	...	1	5	2	6	20	4	1	37	9	...	85
		Revised . . .	3	1	6	3	14	20	12	...	42	8	...	1,09
		Accounts . . . 1902-3	1	1	7	2	12	19	9	...	44	7	...	1,02
TOTAL RUPEES.	{	Accounts . . . 1901-2	9	9	26	7	2,57	2,60	70	4	1,78	2,13	...	10,33
		Budget . . .	9	28	43	8	2,59	2,79	64	7	1,80	1,85	...	10,62
		Revised . . .	37	19	45	9	2,71	2,65	76	10	1,76	2,24	...	11,33
		Accounts . . . 1902-3	38	19	47	11	2,75	2,58	76	7	1,80	2,16	...	11,27
										Total India, equivalent in Sterling.	England.	Total, including England.		
TOTAL STERLING.	{	Accounts . . . 1901-2	.	.	.	.	.	.	.	68,9	1,4	70,3		
		Budget . . .	.	.	.	.	.	.	.	70,8	1,5	72,3		
		Revised . . .	.	.	.	.	.	.	.	75,5	1,5	77,0		
		Accounts . . . 1902-3	.	.	.	.	.	.	.	75,1	1,5	76,6		

128. The receipts in India were higher than the Budget Estimate by 65, and the actuals of the previous year by 94. Under *Medical College and School Fees*, there was an increase of 25 in Bombay, due to increased fees and attendance at the Grant Medical College, partly counterbalanced by a decrease of 15 in Bengal in the receipts from fees and fines in the Medical College, Calcutta. Under *Hospital Receipts* there were small increases in Madras and Bombay, due, in the latter, to receipts from paying patients and nursing fees. Under *Contributions*, the increase of 28 in India was due chiefly to a special contribution by the Queen Victoria Memorial Scholarship Fund Committee to the District Board, Ajmer, to meet expenses connected with the extension and endowment of the General Hospital at that place, and that of 16 in Bengal, to larger receipts from Municipalities and private persons. The decrease in the United Provinces of Agra and Oudh was due to a falling-off of subscriptions from private persons to dispensaries, while that in Madras to the short receipts from Municipalities for the Medical College. Under *Other Receipts*, the improvement occurred chiefly in Bengal, Punjab and Madras, and was due in the first case to larger receipts under Miscellaneous, in the second to recoveries from Municipal Funds of the cost of disinfectants and plague serum which were originally paid by the Umballa District Board, and in the third to excess realizations on account of vaccination receipts, private scavenging fees, and sale-proceeds of street sweepings, etc.

129. The improvement over the actuals of the preceding year, occurred chiefly under *Hospital Receipts* (27), *Contributions* (38), and *Other Receipts* (14).

XXI.—Scientific and other Minor Departments.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Madras.	Bom- bay.	Berar.	TOTAL.
Receipts on account of Experimental Cultivation.	Accounts Budget Revised Accounts	1901-2	...	10	6	...	1	12	13	...	...	13	...	55
		1902-3	...	7	6	...	1	15	9	...	1	13	...	52
		1901-2	...	8	2	...	2	12	7	...	1	14	...	46
		1902-3	...	11	2	...	2	11	8	...	1	11	...	46

Section D.—RECEIPTS BY CIVIL DEPARTMENTS—continued.
XXI.—Scientific and other Minor Departments—concluded.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal	U.-P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Pro- vince.	Madras.	Bom- bay.	Berar.	TOTAL.
Botanical and other Public Garden Re- ceipts.	Accounts 1901-2	...	12	...	...	20	49	51	1	4	3	...	1,39
	Budget .	...	12	...	...	5	53	52	2	2	3	...	1,28
	Revised .	...	12	...	...	4	55	53	2	5	2	...	1,33
	Accounts .	...	10	...	...	3	56	56	2	5	2	...	1,34
Cinchona Plantations.	Accounts 1901-2	...	...	...	...	1,99	...	...	...	1,93	...	...	3,92
	Budget .	...	...	...	...	1,87	...	...	...	2,10	...	...	3,97
	Revised .	...	...	...	...	2,15	...	...	...	2,11	...	...	4,26
	Accounts .	...	...	...	...	2,16	...	...	...	2,43	...	...	4,59
Receipts on account of Public Ex- hibitions and Fairs.	Accounts 1901-2	1	6	...	...	7	57	64	...	...	3	...	1,37
	Budget .	1	5	...	...	7	55	74	...	...	2	...	1,44
	Revised .	1	5	...	...	10	59	61	...	...	3	...	1,40
	Accounts .	1	4	...	...	6	56	72	...	...	3	...	1,42
Veterinary and Stallion Re- ceipts.	Accounts 1901-2	60	1	...	...	18	6	7	...	...	15	...	1,07
	Budget .	69	2	...	...	14	7	5	...	...	15	...	1,12
	Revised .	91	2	...	...	17	7	9	...	...	15	...	1,44
	Accounts .	83	2	...	...	17	7	9	...	...	19	...	1,38
Labour and Emigration.	Accounts 1901-2	...	8	...	62	49	...	...	...	26	...	...	1,45
	Budget .	...	8	...	80	49	...	...	...	16	...	...	1,53
	Revised .	...	9	...	54	45	...	...	...	20	...	...	1,28
	Accounts .	...	10	...	57	44	...	...	...	16	...	...	1,27
Sale of Maps, Instruments, etc., by the Survey and Mathematical Instruments Department.	Accounts 1901-2	87	...	...	...	...	...	...	...	...	...	...	87
	Budget .	90	...	...	...	...	...	...	...	...	...	...	90
	Revised .	1,10	...	...	...	...	...	...	...	...	...	...	1,10
	Accounts .	1,10	...	...	...	...	...	...	...	...	...	...	1,10
Other Receipts	Accounts 1901-2	10	...	1	...	5	1	4	...	3,34	14	...	3,69
	Budget .	8	...	2	...	4	6	4	...	4,12	14	...	4,80
	Revised .	13	...	2	...	3	3	5	...	3,63	11	1	4,01
	Accounts .	11	...	2	...	3	4	9	...	3,44	11	...	3,84
TOTAL RUPEES.	Accounts 1901-2	1,58	37	7	62	2,99	1,25	1,39	1	5,57	46	...	14,31
	Budget .	1,68	34	8	80	2,67	1,30	1,44	2	6,71	46	...	15,56
	Revised .	2,15	36	4	54	2,96	1,36	1,35	2	6,00	48	...	15,28
	Accounts .	2,05	37	4	57	2,91	1,34	1,54	2	6,09	46	...	15,40
										Total India, equivalent in Sterling.	England.	Total, including England.	
										£	£	£	
TOTAL IN STERLING	Accounts . 1901-2	.	.	.	.	.	.	.	.	95,5	4	95,9	
	Budget .	.	.	.	.	.	.	.	.	103,7	3	104,0	
	Revised .	.	.	.	.	.	.	.	.	101,9	5	102,4	
	Accounts .	.	.	.	.	.	.	.	.	102,7	5	103,2	

130. The Indian receipts showed a decrease of 16 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 1,09. Compared with the Budget, the falling-off was largest under *Other Receipts* in Madras (98), and was due to short receipts from sale-proceeds of aluminium-ware and other articles at the School of Art. *Labour and Emigration* also shewed a small decline in Assam (23). These decreases were largely counterbalanced by an excess (62) under *Cinchona Plantations*, arising out of the extensive sale of Quinine both in Bengal and Madras. There were also small excesses in India, under *Veterinary and Stallion Receipts* (14), and *Sale of Maps, etc.*, (20), due in the former to the sale of unserviceable cattle by the Hissar Cattle Farm, and in the latter, to larger receipts from the sale of maps and mathematical instruments by the Survey of India Department.

131. The excess, compared with the previous year, occurred chiefly under *Cinchona Plantations* (67), *Veterinary and Stallion Receipts* (21), and *Sale of Maps, Instruments, etc.*, (23).

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

1901-2. Accounts. R	EXPENDITURE :—	Budget. R	1902-3. Revised. R	Accounts. R
15,78,71	India (Rupee figures)	17,33,25	16,62,76	16,70,44
£		£	£	£
10,524,7	India (equivalent in Sterling)	11,555,0	11,085,1	11,136,2
622,1	England	573,8	554,8	553,0
11,146,8	TOTAL	12,128,8	11,639,9	11,689,2

132. The expenditure in this section showed a saving of £439,6 or R65,94 as compared with the Budget Estimate, and an excess of £542,4 or R81,36 as compared with the actuals of the preceding year. As compared with the Budget Estimate there was a saving of £61,6 or R9,24 under Law and Justice—Courts of Law, chiefly in the Central Provinces, Burma, Bengal and Madras, due to the provision for revision of establishments not having been fully used; of £63,0 or R9,45 under Law and Justice—Jails, chiefly in the Central Provinces, Burma, Bengal and Punjab, due mainly to small purchases of raw materials, fall in the price of food-grains, decrease in the jail population, and release of prisoners on the occasion of the Coronation Durbar; of £80,3 or R12,05 under Police, due chiefly to the reforms and reorganizations provided for not having been sanctioned in Burma, and the additional force estimated for not having been entertained in Bengal; of £186,6 or R27,99 under Education, contributed by almost all the provinces, due chiefly to special grants for the improvement of education not having been utilized; of £7,5 or R1,13 under Ecclesiastical, due to vacancies and absences on leave; of £78,6 or R11,79 under Medical, chiefly due to savings in plague expenditure in Bengal and saving and over-estimate in ordinary expenditure in other provinces; of £83,3 or R12,50 under Political, chiefly in political subsidies in India, due to the low drawings of the Amir of Afghanistan; and of £38,5 or R5,78 under Scientific and Other Minor Departments, due to savings in the Survey of India Department, Geological and other Surveys and Veterinary and Stallion charges. These savings were partly counterbalanced by an excess of £153,3 or R23,00 under General Administration, due to more charges on account of Staff and Household and Tour Expenses in almost all the provinces, and an excess of £6,5 or R98 under Marine, due chiefly to additional expenditure necessitated by the Aden Delimitation Commission and the Cyclone of 6th May 1902 in Burma.

133. Of the excess, compared with the previous year, £152,8 or R22,92 occurred under General Administration due to the causes mentioned above; £57,6 or R8,64 under Law and Justice—Courts of Law, due to revision of establishments and the expenditure in Berar; £62,6 or R9,39 under Police, contributed by Berar, North-West Frontier Province, Bengal and the United Provinces of Agra and Oudh; £165,4 or R24,81 under Education, contributed by all the provinces; £96,4 or R14,46 under Medical, due to larger outlay on Hospitals and Dispensaries as well as on measures connected with the plague; £132,4 or R19,86 under Political, chiefly in special Political expenditure and charges on account of the Coronation Durbar; and £5,3 or R80 under Scientific and Other Minor Departments in India, due to the Indian Art Exhibition at Delhi, the revision of the Imperial Gazetteer, and additional charges on account of the Inspector General of Agriculture, the Agricultural Chemist and the Imperial Library. These excesses were partly counterbalanced by savings of £46,1 or R6,92 under Law and Justice—Jails; of £1,8 or R27 under Ecclesiastical, due to the causes mentioned above, and of £82,2 or R12,33 under Marine, in India chiefly under Dockyards and in England mainly under stores.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*
18.—General Administration.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Panjab.	N.-W. Front- ier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Salaries of Go- vernor General, Lieutenant-Go- vernors, Resi- dents and Chief Com- missioners, in- cluding Com- missioner in Sind and his establishment.	Accounts	1901-2	2,54	44	96	46	1,00	96	97	17	1,20	2,46	...	11,16
	Budget		2,52	50	96	50	96	96	96	59	1,20	2,46	...	11,61
	Revised		2,56	52	96	48	1,06	96	95	53	1,20	2,40	17	11,79
	Accounts	1902-3	2,59	51	96	48	1,02	96	95	53	1,20	2,39	16	11,75
Staff and Household.	Accounts	1901-2	2,40	10	29	8	1,14	42	26	6	1,42	2,83	...	9,00
	Budget		2,44	9	30	12	48	52	26	...	1,40	2,73	...	8,34
	Revised		5,55	66	48	26	5,13	1,75	26	15	3,69	5,21	8	22,02
	Accounts	1902-3	5,28	69	66	13	4,85	1,88	38	17	3,00	4,95	8	22,07
Durbar Fund.	Accounts	1901-2	2,09	...	...	...	...	...	...	...	...	...	...	2,09
	Budget		2,15	...	...	...	...	...	...	...	...	...	...	2,15
	Revised		2,15	...	...	...	...	...	...	...	...	...	...	2,15
	Accounts	1902-3	2,32	...	...	...	...	...	...	...	...	...	...	2,32
Executive Council.	Accounts	1901-2	4,04	...	...	...	...	...	7	...	1,35	1,30	...	6,76
	Budget		4,06	...	...	...	...	...	...	...	1,37	1,30	...	6,73
	Revised		4,07	...	...	...	...	...	...	...	1,47	1,32	...	6,86
	Accounts	1902-3	4,04	...	...	...	...	...	1	...	1,50	1,32	...	6,87
Legislative Council.	Accounts	1901-2	66	...	14	...	35	7	...	...	5	6	...	1,33
	Budget		82	...	25	...	66	6	3	...	10	6	...	1,98
	Revised		1,01	...	18	...	60	4	...	...	5	5	...	1,93
	Accounts	1902-3	1,11	...	18	...	59	3	...	...	5	5	...	2,01
Secretariat	Accounts	1901-2	24,62	1,57	2,79	1,21	6,08	3,67	2,71	30	3,89	6,06	...	52,90
	Budget		24,03	1,44	2,95	1,18	5,60	3,48	2,48	1,03	3,86	5,55	...	51,60
	Revised		23,41	1,59	3,47	1,25	5,91	3,51	2,41	83	4,12	5,57	54	52,61
	Accounts	1902-3	24,44	1,63	2,95	1,26	5,72	3,52	2,42	81	4,18	5,62	61	53,16
Tour Charges.	Accounts	1901-2	3,22	31	20	3	37	69	45	12	12	2	...	5,53
	Budget		2,82	34	17	6	62	58	60	5	6	6	...	5,36
	Revised		7,67	39	1,45	64	35	57	1,22	6	4	10	2	12,51
	Accounts	1902-3	5,62	42	1,89	63	50	52	1,24	7	6	59	...	12,10
Board of Re- venue and Financial Com- missioner.	Accounts	1901-2	...	...	1,19	...	2,83	2,71	1,67	20	1,71	...	...	10,31
	Budget		...	...	1,20	...	2,94	2,07	1,52	70	1,65	...	...	10,68
	Revised		...	...	1,15	...	2,90	2,84	1,51	63	1,84	...	...	10,87
	Accounts	1902-3	3	...	1,14	...	2,85	2,88	1,52	62	1,81	...	...	10,85
Commissioners	Accounts	1901-2	...	2,01	4,29	55	6,03	4,91	3,19	—1	...	2,59	...	23,56
	Budget		...	1,97	4,36	56	5,84	5,09	2,87	...	...	2,55	...	23,24
	Revised		...	1,96	4,53	55	6,04	4,87	2,90	...	...	2,67	32	23,84
	Accounts	1902-3	...	1,98	4,59	51	6,02	4,97	2,91	...	...	2,67	29	23,94
Inspector-Ge- neral of Stamps, Registration, Excise, Jails, and Police.	Accounts	1901-2	...	31	...	53	...	51	57	...	...	19	...	2,11
	Budget		...	37	...	55	...	54	57	...	...	17	...	2,20
	Revised		...	36	...	54	...	48	58	...	...	16	15	2,27
	Accounts	1902-3	...	35	...	53	...	49	59	...	...	16	13	2,25
Account Offices	Accounts	1901-2	6,43	1,07	3,99	55	3,72	3,07	1,86	...	2,79	2,89	...	25,37
	Budget		7,04	1,07	3,09	58	3,64	3,13	1,92	...	2,90	2,99	...	26,36
	Revised		6,70	97	3,07	54	3,51	3,16	2,07	...	2,87	2,89	35	26,13
	Accounts	1902-3	6,79	94	3,06	53	3,56	3,17	2,01	...	2,84	2,91	31	26,12
Paper Currency Office.	Accounts	1901-2	1,24	...	31	...	...	14	15	...	32	84	...	3,00
	Budget		1,24	...	32	...	...	16	16	...	32	86	...	3,06
	Revised		1,27	...	31	...	...	15	16	...	32	88	...	3,09
	Accounts	1902-3	1,30	...	31	...	...	15	16	...	32	88	...	3,12
Allowance to Presidency Banks.	Accounts	1901-2	1,93	...	...	...	...	...	...	...	27	57	...	2,77
	Budget		1,96	...	...	...	...	...	...	...	28	56	...	2,80
	Revised		1,96	...	...	...	...	...	...	...	27	58	...	2,81
	Accounts	1902-3	1,97	...	...	...	...	...	...	...	27	58	...	2,82

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*
 18.—General Administration—*continued.*

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
General Estab- lishment of Local Fund Offices.	Accounts 1901-2	2	34	...	...	3	2,57	77	1,45	13	3,14	1,13	...	9,58
	Budget .	2	37	...	...	3	2,68	82	1,41	29	3,32	1,18	...	10,12
	Revised .	3	35	...	...	3	2,72	92	1,35	25	3,24	1,17	30	10,36
	Accounts 1902-3	2	35	...	...	3	2,64	79	1,37	25	3,24	1,16	30	10,15
Reserve Trea- suries.	Accounts 1901-2	8	...	...	...	...	...	...	...	...	...	...	...	8
	Budget .	7	...	...	...	...	...	...	...	...	...	...	...	9
	Revised .	9	...	...	...	...	...	...	...	...	...	...	...	10
	Accounts 1902-3	9	...	...	...	...	...	...	...	...	...	...	...	9
Lump addition .	Budget . 1902-3	...	...	...	...	...	...	...	...	...	60	...	...	60
TOTAL RUPEES.	Accounts 1901-2	49,27	6,15	13,16	3,44	24,09	17,92	13,35	97	16,26	20,94	...	...	1,65,55
	Budget .	49,17	6,15	13,60	3,58	23,42	18,01	12,78	2,66	17,08	20,47	...	...	1,66,92
	Revised .	56,47	6,80	15,60	4,29	28,22	19,25	13,41	2,45	18,52	23,00	1,93	...	1,89,94
	Accounts 1902-3	55,60	6,87	15,74	4,10	27,75	19,36	13,56	2,45	19,03	23,28	1,28	...	1,89,62
										Total India, equivalent in Sterling.	England.	Total, including England.		
										£	£	£		
TOTAL STERLING.	Accounts 1901-2	.	.	.	.	.	.	.	.	1,103,7	259,1	1,362,8		
	Budget .	.	.	.	.	.	.	.	.	1,112,8	249,5	1,362,3		
	Revised .	.	.	.	.	.	.	.	.	1,266,3	251,7	1,518,0		
	Accounts 1902-3	.	.	.	.	.	.	.	.	1,264,1	251,5	1,515,6		
Excess over Budget Grant	Imperial	6,42	...	...	...	...	1	9	...	...	...	1,58	8,10	
	Provincial	...	79	2,24	57	4,43	1,34	69	...	2,06	2,84	30	15,26	
Excess sanctioned by Im- perial Government	Imperial	5,16	...	...	...	...	...	...	...	...	...	1,58	6,74	
	Provincial	...	78	1,74	57	...	1,17	...	...	2,06	1,00	...	7,32	
Excess sanctioned by Local Government	Provincial	...	1	50	...	4,43	17	69	...	...	33	30	6,43	
Excess awaiting sanction of the Imperial Govern- ment	Imperial	1,26	...	...	...	...	1	9	...	...	...	...	1,36	
	Provincial	...	...	...	...	...	...	...	...	...	1,51	...	1,51	

134. The expenditure in India exceeded the Budget Estimate by 22,70 and the actuals of the previous year by 24,07. These excesses included Berar figures to the extent of 1,88, so that the real excesses amounted to 20,82 and 22,19, respectively.

135. Under *Salaries of Governor General, etc.*, the small excess over the Budget Estimate in India (7) represented cost of new furniture purchased for the residence of the Chief Commissioner, Ajmer-Merwara, in accordance with the recommendations of the Furniture Committee. In Bengal (6) it was due to the Chief Commissioner, Assam, having drawn his pay for a certain period in Calcutta. The savings in North-West Frontier Province (6) were due to the transfer of the charges on account of the Chief Commissioner's sumptuary allowance from this head to *Staff and Household*. In Bombay there were savings (7) in the pay and travelling allowance of the Commissioner in Sindh, the former due to change of incumbents. The low figures in the preceding year occurred chiefly in the North-West Frontier Province which was constituted a separate province from 9th November 1901. Under *Staff and Household* there were excesses in all the provinces, due partly to the requirements of the Durbar and partly to higher expenditure under Hill Journey charges, Postage and Telegram charges, Rents, Rates, and Taxes, and miscellaneous contingencies, etc. The same causes explain the excess over the actuals of the preceding year. The increase under *Durbar Fund* in India (17) was caused by the payment in advance in March 1903 of the contract allowance for furniture of His Excellency the Viceroy for the year 1903-4. The small excess under *Executive Council* in Madras (13), was chiefly due to the payment in this country of the furlough allowance of a Member of Council. The excess under *Legislative Council* occurred in the charges on account of the members of the Viceregal Council.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*18—General Administration—*continued.*

136. The *Secretariat* charges exceeded the Budget Estimate in India by 41, Central Provinces 19, Assam 8, Bengal 12, United Provinces of Agra and Oudh 4, Madras 32 and Bombay 7, but fell short of it in the Punjab by 6 and North-West Frontier Province 22. The details of the India *Secretariat* charges are given below:—

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
<i>Secretariat (India).</i>				
2,99	Financial Department	3,01	2,95	3,16
91	Statistical Department	93	...	...
2,91	Home Department	2,93	2,85	2,85
1,50	Legislative Department	1,50	1,72	1,90
4,60	Foreign Department	4,38	4,70	5,08
2,09	Revenue and Agricultural Department	2,00	1,99	1,95
8	Translator's Department	8	7	7
29	Record Department	30	32	33
3,32	Public Works Department	3,44	3,44	3,62
5,09	Military Department	5,46	5,37	5,66
84	Imperial Library . . . . .	...	...	...
<u>24,62</u>	TOTAL	<u>24,03</u>	<u>23,41</u>	<u>24,62</u>

137. The excesses under Finance (15), Legislative (40), and Public Works Department (18) were mainly due to privilege leave arrangements and deputation of officers on special duty. Higher expenditure under hill journey allowance in the case of the Financial Department, and the printing of a new edition of the Digest of Indian Law Cases (20) in that of the Legislative Department also contributed to the increase, while the Public Works Department showed some savings under establishment and telegram charges. The charges relating to the Statistical Department were transferred to the head "26—Scientific and other Minor Departments"—that having been decided to be the correct head of adjustment. The saving under Home Department, was the result of the deputation of the Secretary and the Deputy Secretary on other work and less expensive arrangements made in their place. The excess under Foreign Department (70) was under salaries (20), establishment (4) and contingencies (45) and was more or less connected with the Durbar at Delhi. The increase in *Secretariat* charges in Central Provinces (19) was chiefly caused by the appointment of officers on special duty, for which no provision existed in the Budget. The grant of a local allowance to the Secretary and additional charges on account of acting allowance of officers brought about the excess in Assam (8). The Budget proved too low in Bengal (12). The saving in North-West Frontier Province (22) was due to the transfer of the charges on account of the Private Secretary to the Chief Commissioner from this head to *Staff and Household* (12), as well as to smaller expenditure under travelling allowance (10). The increase in Madras (32) was ascribed to the deputation of an officer in connection with the revision and maintenance of village maps and records, and to increased expenditure under establishment, allowances, supplies and services and contingencies. The high *actuals* under *Tour Charges* were the outcome of extensive tours, due in a certain measure to the Delhi Durbar, in almost all the provinces. The increase over the *actuals* of the previous year was due to the same cause. Under *Board of Revenue*, the *actuals* showed an excess in the United Provinces of Agra and Oudh (21), due to the appointment of an additional member to the Board there, as well as in Madras (16), due partly to the payment of privilege leave allowance and partly to the deputation of a member in connection with the preparation of a Code of Rules for the regulation of Land Banks, the revision of Madras Act II of 1864, and the compilation of the Madras Sections of the Gazette of India. The savings in Bengal (9) and North-West Frontier Province (8) occurred chiefly under pay of officers. The high expenditure under *Commissioners* in Burma (23) and Bengal (18) was chiefly attributable to privilege leave arrangements combined with payment of arrear salaries in Burma and larger expenditure under contingencies in Bengal. The low figures in United Provinces of Agra and Oudh were the result of savings under salaries (8) and contingencies (4). The excess in Bombay (12) was chiefly in payments to officers of other provinces.

138. The total charges for Account and Currency Offices are shown below:—

		Civil Account.	Currency Offices.	Total Civil Account and Currency Offices.	Office of A. G., P. W. Dept.	TOTAL.
Accounts	1901-2	23,01	3,00	26,01	2,36	28,37
Budget	1902-3	23,82	3,06	26,88	2,54	29,42
Revised		23,69	3,09	26,78	2,44	29,22
Accounts		23,69	3,12	26,81	2,43	29,24

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*18.—General Administration—*concluded.*

139. The saving in Civil Account Office was chiefly due to absence of officers on leave and the deputation of Superintendents to act as Chief Superintendents, partly counterbalanced by excess expenditure due to privilege leave arrangements. The excess in Currency Office was chiefly in the charges for extra establishment and contingencies. The saving in the Office of Accountant General, Public Works Department, was the result of vacancies and absences of officers on leave.

140. The expenditure in England showed an excess of £2,0, due to larger expenditure on telegrams (£8) and special publications (£9) and in stores (£3) sent to this country.

19A.—Law and Justice—Courts of Law.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Madras.	Bom- bay.	Berar.	TOTAL.
High Court, Chief Courts, Record- er's Court, and Judicial Com- missioner.	Accounts	1901-2	5	63	3,30	..	11,69	5,98	3,82	17	5,76	6,94	...	38,34
	Budget		5	66	3,42	..	13,15	6,41	3,76	59	5,87	6,91	...	40,82
	Revised		5	68	3,35	..	11,90	6,26	3,70	54	5,80	7,01	25	39,54
	Accounts	1902-3	5	68	3,35	..	12,33	6,25	3,72	57	5,84	7,06	24	40,09
Law Officers.	Accounts	1901-2	13	4	76	10	3,65	1,75	1,42	3	1,62	2,19	...	11,69
	Budget		71	19	79	15	3,59	1,52	1,37	7	1,72	2,06	...	12,17
	Revised		70	14	78	12	3,48	1,60	1,31	6	1,60	2,33	1	12,13
	Accounts	1902-3	70	16	79	13	3,48	1,72	1,34	6	1,50	2,53	...	12,41
Civil and Sessions Courts.	Accounts	1901-2	84	1,31	1,66	1,96	49,62	24,26	12,08	50	25,12	19,20	...	1,36,55
	Budget		89	1,92	4,61	2,35	50,08	25,33	11,50	1,61	26,37	19,92	...	1,44,58
	Revised		91	1,50	1,54	2,03	50,18	24,07	11,96	1,37	25,25	19,15	81	1,39,37
	Accounts	1902-3	95	1,50	1,47	2,06	50,19	25,12	11,95	1,40	25,32	19,31	77	1,40,04
Courts of Small Causes.	Accounts	1901-2	4	32	38	...	1,04	79	28	...	94	2,37	...	6,76
	Budget		4	32	35	...	1,74	84	34	...	94	2,47	...	7,04
	Revised		4	32	45	...	1,62	79	32	...	91	2,47	34	7,26
	Accounts	1902-3	4	32	42	...	1,62	81	37	...	91	2,45	34	7,28
Criminal Courts.	Accounts	1901-2	1,59	7,54	21,11	4,16	25,59	19,30	16,31	99	12,73	14,19	...	1,23,41
	Budget		1,60	8,78	22,08	5,04	26,63	19,46	15,99	2,66	12,96	13,71	...	1,28,91
	Revised		1,58	7,90	21,43	4,13	25,49	19,09	14,93	2,71	12,80	14,20	16	1,24,92
	Accounts	1902-3	1,64	7,94	21,51	4,20	26,21	19,09	15,10	2,72	12,64	14,35	14	1,25,74
Other Courts of Justice.	Accounts	1901-2	...	...	...	...	83	...	...	...	62	89	...	2,32
	Budget		...	...	...	...	82	...	...	...	56	94	...	2,32
	Revised		...	...	...	...	78	...	...	...	56	94	...	2,28
	Accounts	1902-3	...	...	...	...	78	...	...	...	55	91	...	2,24
Other Charges (Plendship Examinations).	Accounts	1901-2	...	...	...	...	11	16	...	...	6	...	...	33
	Budget		...	...	...	...	12	16	...	...	6	...	...	35
	Revised		...	...	...	...	11	20	...	...	6	...	...	37
	Accounts	1902-3	...	1	...	...	11	20	...	...	3	...	...	35
Refunds.	Accounts	1901-2	4	8	95	8	90	46	47	2	90	29	...	4,19
	Budget		12	11	80	7	72	44	34	5	92	23	...	3,80
	Revised		10	12	95	7	72	39	40	3	94	30	3	4,05
	Accounts	1902-3	9	13	94	9	83	39	37	5	93	27	3	4,12
Lump Provision	Budget	1902-3	...	...	...	...	...	1,25	...	...	22	...	...	1,47
TOTAL IN RUPEES	Accounts	1901-2	2,62	9,92	28,16	6,20	94,03	52,70	34,38	1,71	47,73	46,07	...	3,23,59
	Budget		3,41	11,98	32,05	7,61	96,85	55,41	33,30	4,98	49,62	46,25	...	3,41,46
	Revised		3,38	10,66	28,50	6,35	94,78	53,00	32,62	4,71	47,92	46,40	1,60	3,29,92
	Accounts	1902-3	3,47	10,74	28,48	6,48	95,55	53,58	33,05	4,80	47,72	46,88	1,52	3,32,27
										Total India, equivalent in Sterling		England.		Total, including England.
										£		£		£
TOTAL IN STERLING	Accounts	1901-2	...	...	...	...	...	...	...	2,157,2		5		2,157,7
	Budget		...	...	...	...	...	...	...	2,270,4		5		2,270,9
	Revised		...	...	...	...	...	...	...	2,199,5		2		2,199,7
	Accounts	1902-3	...	...	...	...	...	...	...	2,215,1		2		2,215,3

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

19A.—Law and Justice—Courts of Law—concluded.

141. The Indian expenditure showed a saving of 9,19 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 8,68. Excluding Berar figures, however, the variations amounted to 10,71 and 7,16, respectively, and were chiefly under charges for revision of establishments.

142. Under *High Court*, etc., Bengal showed a saving of 82, due to the appointment of a Puisne Judge having remained vacant for three months and to the provision for an additional Judge, the Official Referees and additional establishments not having been fully utilized. There was also a small saving in the United Provinces of Agra and Oudh (16), due to the absence of the Judicial Commissioner on leave. Bombay, on the other hand, showed a small increase (15), due to higher expenditure on account of leave allowances, sessions charges, fees for summoning witnesses, and payments to officers of other provinces. Under *Law Officers* the variations in almost all the provinces were in the pay and fees of pleaders and barristers. In Bengal, there were some savings under charges on account of English Law Officers and the Legal Remembrancer, while in Bombay the appointment of an assistant to the Legal Remembrancer and increased expenditure under establishment, law charges and fees in criminal cases, brought about an excess. The large excess, as compared with the actuals of the previous year, in India (57) was caused by a full year's charge of the office of the Administrator General, Bengal. The decreases under *Civil and Sessions Courts* were due in the Central Provinces (42) to effect not having been given to the revision of Munsiffs' establishment till 1st January 1903, in Burma (3,14) to the proposed reorganization of the Judicial Service not having been sanctioned, and in Assam (29) to the separate Judgeship sanctioned for the Assam Valley Districts not having been filled up till January 1903. The saving in the United Provinces of Agra and Oudh (21) occurred chiefly under salaries of Judges. The small excess in Bengal (11) was the result of petty fluctuations under several heads, while the increase over the actuals of the preceding year was due to additional temporary appointments created in the Judicial Service as well as additional establishments, which also explained the excess compared with the Budget Estimate in the Punjab, which was, besides, taken at a low figure. In the North-West Frontier Province, the Budget appears to have been over-estimated for want of accurate information. In Madras, savings occurred chiefly under Process-serving establishment (54), as the scheme of reorganization for which a special allotment of 92 was made in the Budget Estimate, is being only gradually introduced. In Bombay the special grant of 50 for improving the pay of the subdivisional ministerial establishments was not utilized; there were also petty fluctuations under other heads. Under *Court of Small Causes* no provision was made in Burma for the salary of the additional Judge, Court of Small Causes, Rangoon, in view of the absorption of the appointment in the cadre of the new Judicial Service. As the scheme for the re-organization of the service was not sanctioned; the pay of the appointment continued to be debited to this head which caused the excess. In Bengal, there were savings (12) under salaries and contingencies. Under *Criminal Courts*, the large saving in the Central Provinces (84) was due to smaller expenditure under salaries and to the provision for the improvement of the pay of ministerial establishments not having been utilized for want of the sanction of the Secretary of State. The decrease in Burma (57) was chiefly due to the proposal for a new district not having been sanctioned; there were also some savings under contingencies partly counterbalanced by excesses under establishment charges. The saving in Assam (84) was due to leave vacancies, to the payment of leave allowances of officers outside the province, and to the provision (39) for improving the position of district office establishments not having been utilized. The low expenditure in Bengal (42) was the result of savings under salaries (83) and contingencies (13), partly counterbalanced by excesses under establishment (53), chiefly Process-serving establishment (43); while that in the United Provinces of Agra and Oudh was attributable to savings under salaries and establishment, the latter due to delay in carrying out the revision of Record Room establishments. In the Punjab, the special grant of one lakh, together with that of 20 for the Attock District, was not utilized; there were, on the other hand, some excesses under salaries (11), establishment (12), and travelling allowance (19), due to the necessities of the Plague and the Durbar. The absence of a larger number of officers on leave accounts for the saving in Madras (32). In Bombay a larger number of officers on duty accounted for the excess. The fluctuations under *Other Charges* in the United Provinces of Agra and Oudh and Madras were connected with the law examinations. The increase under *Refunds* in Bengal was due to larger payments on account of refund of criminal fines. In Burma, the Budget Estimate was taken at too low a figure. The excess of 1,52 (Imperial) in Berar has been sanctioned and out of the excesses of 6 (Imperial) in India and 64 (Provincial) in Bombay, 1 (Imperial) and 16 (Provincial) were sanctioned, and the remainder 5 (Imperial) in India and 48 (Provincial) in Bombay, await sanction.

143. Under English expenditure, the Budget Estimate provided for the outfit allowance of a Judge, but no Judge was sent out. The demands for stores were also smaller than were provided for in the Estimates.

19B.—Law and Justice—Jails.

145. Under *Jail Manufactures*, there were savings in the Central Provinces (43), Burma (21), Bengal (2,41), the United Provinces of Agra and Oudh (46), and the Punjab (1,18), while Madras (27) and Bombay (21) showed some excesses. In the Central Provinces, the oil pressing manufactory was discontinued in some jails and a heavy claim against the Jubbulpore Jail (37) was paid in the following year. In Burma the provision for increase of the manufacturing establishments of Central Jails was not required, and the expenditure on tools and plants was also smaller than estimated for. The decrease in Bengal was chiefly due to smaller purchases of raw materials (2,02) and smaller expenditure under Europe Stores (8) and Contingencies (5), while that in the United Provinces of Agra and Oudh was attributable to a decline in the demand for jail manufactures owing to the prevalence of the plague. The saving in the Punjab was due partly to the provision (60) made for wool-spinning machinery in the Montgomery jail not having been utilized, and partly to smaller purchases of raw materials combined with a change in the method of adjustment of the cost of paper purchased for Jail presses which were formerly debited to this head but are now taken under "30—Stationery and Printing." The excesses in Madras and Bombay were due to a better demand for jail manufactures. Compared with the previous year, the variations followed the receipts and were more or less under purchase of raw materials. Under *Other Jail Charges*, the Budget in India included a provision of 70 for improvement in the position of officers in collateral charge of district jails and in the pay of commissioned Medical Officers of jails throughout India. This was not utilized; there were also some savings under dietary charges. In the Central Provinces there were savings in the salaries of Superintendents of Jails as well as in clothing and dietary charges. The decrease in Burma was attributable to a fall in the jail population, due to some extent to the release of prisoners on the occasion of the Coronation Durbar, which also explained the saving in Bengal. The same cause, combined with favourable prices of food grains, accounted for the low figures in the United Provinces of Agra and Oudh (1,87). The saving in the Punjab (90) was chiefly under dietary, hospital and establishment charges—the result of a decrease in the number of prisoners in the jails.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

19B.—Law and Justice—Jails—concluded.

The same causes explained to a great extent the decrease in the North-West Frontier Province (22) and Madras (49). The increase in Bombay (41) was partly under salaries, due to the absence of the Inspector General of Prisons and partly under dietary charges, the provision for which proved insufficient. The excess in India (17), under *Convict Charges at Port Blair, etc.*, was the result chiefly of increases on account of passage-money, owing to the release of a large number of convicts on the occasion of the Coronation Durbar and Commissariat Stores (38), owing to the requirements having been underestimated, partly counterbalanced by decreases under Forest Supplies (22) and Marine supplies (53), the latter having been, due to large recoveries effected from the Marine Department on account of coal supplied to Royal Indian Marine vessels, which were adjusted by deduction from the expenditure under this head. The decrease, compared with the previous year, was chiefly due to a fall in the price of food-grains, to a decrease in the jail population, and to the release of prisoners on the occasion of the Durbar.

20.—Police.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Madras.	Bom- bay.	Berar.	TOTAL
Presidency Police.	Accounts. 1901-2	...	...	...	...	8,20	...	...	...	2,78	4,44	...	15,42
	Budget . . .	...	...	...	...	8,74	...	...	...	3,41	3,96	...	16,11
	Revised . . .	...	...	...	...	8,50	...	...	...	3,12	3,86	...	15,48
	Accounts. 1902-3	...	...	...	...	8,52	...	...	...	3,18	3,30	...	15,00
Superintend- ence.	Accounts. 1901-2	...	51	1,31	...	1,63	1,65	1,34	11	1,52	1,05	...	9,12
	Budget . . .	...	49	1,42	...	1,55	1,79	1,30	38	1,52	1,11	...	9,56
	Revised . . .	...	49	1,42	...	1,60	1,74	1,33	35	1,52	1,08	5	9,58
	Accounts. 1902-3	...	49	1,42	...	1,68	1,74	1,32	37	1,57	1,08	5	9,72
District Execu- tive Force.	Accounts. 1901-2	5,36	13,96	40,53	6,53	47,75	48,14	26,94	1,56	39,46	43,14	...	2,73,37
	Budget . . .	4,91	14,45	42,41	7,04	53,85	49,34	24,00	1,68	40,48	43,26	...	2,64,48
	Revised . . .	4,35	14,13	41,26	6,56	48,30	48,23	25,76	4,57	39,53	42,00	2,50	2,77,46
	Accounts. 1902-3	4,38	14,34	39,70	6,80	48,59	48,59	26,07	4,61	40,34	42,13	2,49	2,78,04
Municipal and Cantonment Police.	Accounts. 1901-2	...	...	20	...	43	...	5,86	24	...	48	...	7,21
	Budget . . .	...	...	21	...	49	...	5,70	80	...	48	...	7,68
	Revised . . .	...	...	20	...	40	...	5,68	80	...	48	...	7,56
	Accounts. 1902-3	...	...	18	...	39	...	5,55	76	...	49	...	7,37
Government Railway Police.	Accounts. 1901-2	39	22	22	7	1,68	1,53	2,80	1	1,04	1,01	...	8,97
	Budget . . .	41	21	22	7	1,61	1,73	2,90	...	1,29	1,03	...	9,47
	Revised . . .	50	23	22	7	1,81	1,61	2,86	1	1,14	1,03	2	9,50
	Accounts. 1902-3	58	22	33	7	1,70	1,61	2,83	1	1,00	1,01	...	9,36
Village Police.	Accounts. 1901-2	...	...	25	2	4,45	30,94	...	...	5	9,80	...	45,51
	Budget . . .	...	...	26	2	4,60	31,59	...	...	5	9,80	...	46,32
	Revised . . .	...	...	24	2	4,68	31,18	...	...	5	9,70	1,39	47,26
	Accounts. 1902-3	...	...	23	2	4,83	31,44	...	...	5	9,60	1,48	47,65
Special Police.	Accounts. 1901-2	...	...	52,36	10,37	1,53	3	3,54	1,63	15	4,61	...	74,27
	Budget . . .	...	...	56,59	11,61	1,46	4	1,15	5,20	14	4,82	...	81,01
	Revised . . .	...	...	52,30	10,33	1,55	4	1,44	4,87	15	4,85	...	75,53
	Accounts. 1902-3	...	...	52,30	10,14	1,66	4	1,53	4,88	15	4,85	...	75,55
Cattle Pounds.	Accounts. 1901-2	2	72	6	22	26	1,38	39	2	2,40	90	...	6,37
	Budget . . .	4	84	6	25	26	1,52	40	5	2,59	1,06	...	7,07
	Revised . . .	5	74	6	23	28	1,47	36	4	2,35	95	40	6,93
	Accounts. 1902-3	3	75	6	23	25	1,43	38	4	2,35	92	37	6,81
Other Charges	Accounts. 1901-2	1,28	1	28	1	58	3	6	...	41	51	...	3,17
	Budget . . .	1,25	1	26	1	60	3	5	...	9	46	...	2,76
	Revised . . .	1,13	1	30	1	61	3	5	1	14	45	23	2,97
	Accounts. 1902-3	1,46	2	35	1	53	2	4	1	14	54	9	3,21
Lump provision.	Budget . . .	...	...	...	...	...	40	...	...	...	...	...	40
TOTAL IN RUPEES	Accounts. 1901-2	7,05	15,42	95,21	17,22	66,51	83,70	40,93	3,62	47,81	65,94	...	4,43,41
	Budget . . .	6,61	16,00	1,01,43	19,00	73,16	86,44	3,56	11,11	49,57	65,98	...	4,64,86
	Revised . . .	6,04	15,60	96,00	17,22	67,79	84,30	37,48	10,65	48,00	65,00	4,59	4,52,67
	Accounts. 1902-3	6,45	15,82	94,57	17,27	68,15	84,87	37,72	10,68	48,78	63,92	4,48	4,52,74

		Total India, equivalent in Sterling.	England.	Total, including England.
TOTAL IN STERLING	Accounts. 1901-2	£ 2,950,1	1,0	£ 2,957,1
	Budget . . .	3,099,1	9	3,100,0
	Revised . . .	3,017,8	1,6	3,019,4
	Accounts. 1902-3	3,018,0	1,7	3,019,7

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*20.—Police — *continued.*

146. The Indian expenditure fell short of the Budget Estimate by 12,15 but exceeded the actuals of the previous year by 9,30. The actuals of the year included Berar charges to the extent of 4,48. The saving occurred in all the provinces except the Punjab, where there was an excess of 2,16, chiefly due to the Delhi Coronation Durbar and the adjustment of the value of ordnance stores supplied by the Military Department to the Border Military Police of the Dera Ghazi Khan district. The bulk of the savings occurred in Burma (6,86) and Bengal (5,01), due, in the former, to the absence of the Inspector-General on long leave, to the proposal for regrading the higher Police not having been sanctioned, to the re-armament of the Civil Police not having been carried out and to the provision for seven additional companies of Military Police not having been required; and in the latter, partly to the short strength of the force and partly to the lump provision of 4,06 for additional force not having been fully utilized. There were also savings in Bombay (2,06), chiefly under *District Executive Force* (1,13) and *Presidency Police* (66), due to less charges for District Police, salaries of Presidency Police and private Watchmen and Ramoshis; and in the United Provinces of Agra and Oudh, chiefly under *District Executive Force* (75), and *Village Police* (15), due in the first case to savings under salaries (47) consequent upon the absence of officers on furlough. The lump provision of 40 for extra police in connection with plague preventive measures was utilized for meeting extra expenditure under other heads, as the actual charges on that account were recorded under existing heads. As compared with the previous year, the increase was contributed by all the provinces except India, Burma, Punjab and Bombay, but chiefly by the North-West Frontier Province (7,06), Bengal (1,64) and the United Provinces of Agra and Oudh (1,19). In the North-West Frontier Province the actuals of the preceding year included charges of the province from 9th November 1901 only; in Bengal the excess was mainly under *District Executive Force*. In the United Provinces of Agra and Oudh the increase was mainly due to the introduction of reforms in the Rural Police system in Oudh, coupled with higher expenditure against *District Executive Force* in the year under report. The decrease occurred chiefly in the Punjab (3,21) and Bombay (2,02), due in the latter to the recovery of arrear contributions from the Bombay Municipality, less charges on account of clothing, payments of grain compensation and to savings in the grant for allowances to heads of Village Police and watchmen. In the Punjab, *Special Police* charges were high in the previous year in consequence of the reorganization of the Border Military Police and the supply of ordnance stores to the force.

147. Under *Presidency Police*, the saving in Bengal (22) was due to short strength of the force and to the lump provision of 10 for additional Police Force and 10 for refunds not having been fully utilized, partly counterbalanced by an excess of 4 under salaries and 3 under contingencies of the Police Commissioner's Office. In Madras (23) it was due mainly to the lump provision of 48 for increasing the strength of the force and improving the pay of the European officers having been only partly utilized; there was also a small decrease under Mounted Police. In Bombay (66), it occurred under all the sub-heads but chiefly under salaries due to absentees, in travelling allowances, supplies and services, charges for moving prisoners, contingencies, water-supply, charges for private watchmen, and River Police. Under *Superintendence*, the small excess in Bengal (13) was due to larger expenditure under salaries, allowances and contingencies; while that in Madras (5) partly to the absence of the Inspector General on privilege leave and partly to the charges connected with packing and carriage of clothing, arms, ammunition and accoutrements. The small saving in the United Provinces of Agra and Oudh (5) was due to decrease under salaries and allowances counterbalanced by an increase under purchase of tents and contingencies; while that in Bombay (3) was chiefly under establishment charges. Under *District Executive Force*, the saving in India (53) was due to an excess recovery of 90 as contribution from Local Funds in the Indore Agency towards the Central India Agency Police, partly counterbalanced by an excess expenditure of 26 on account of contributions from Municipal and Cantonment Funds, Baluchistan, having been credited on the receipt side under XVII.—Police instead of being adjusted by deduction from the charges under this head; that in Burma (2,71) to the provision for regrading District Superintendents and Inspectors of Police, and also for an additional District Superintendent of Police for the new district of Pyapon not having been required owing to the proposal not having been sanctioned and to the re-armament of the Civil Police not having been carried out during the year. In Assam the saving (24) occurred chiefly under salaries of officers, owing to leave vacancies, and petty construction and repairs. In Bengal the decrease (5,26) was due to a saving of 52 in the salaries of officers, of 5,31 in the pay of the Police force, partly in consequence of the full sanctioned strength not having been entertained and partly in consequence of the lump provision of 4,06 for additional force not having been fully utilized and of 1,31 under contingencies, partly counterbalanced by an excess of 1,47 under supplies and services, of 4 under allowances and of 31 under other Police. In the United Provinces of Agra and Oudh the saving of 75 was chiefly under salaries, consequent upon the absence of officers on furlough, Police force, and establishment counterbalanced by an outlay on the purchase of bicycles for the armed Police and higher expenditure on travelling allowance, clothing and reward. In Bombay the decrease (1,13) was due to savings under District Police (1,00) chiefly under salaries, establishment and clothing charges and other Police, in

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*20.—Police—*concluded.*

additional Police charges, and in payments to officers of other provinces. These savings were partly counterbalanced by an excess in the Punjab under Police force, supplies and services, contingencies, and other Police. Under *Government Railway Police*, the saving in the United Provinces of Agra and Oudh (12) was chiefly due to the re-organization of the supervising staff having been delayed; that in the Punjab (7) to less charges on account of rent of Railway quarters occupied by the North-Western Railway Police, and that in Madras (29) to the recovery from the Madras Railway, North-Eastern line of $\frac{7}{10}$ ths share of the Police charges on that line for the period from 1st January 1901 to 30th June 1902, for which the Budget did not take credit. These savings were partly counterbalanced by an excess of 17 in India, due to the payments to the Mysore Durbar in liquidation of their claims on account of the Police Watch and Ward establishment employed on the State Railway lines up to 31st March 1898, of 11 in Burma, due to short supply of escorts, and of 9 in Bengal. Under *Village Police*, the saving in Bombay (20) was due partly to decrease in the allowances to Heads of Village Police and Watchmen, and partly to the grant for Pagis not having been fully utilized, while that in the United Provinces of Agra and Oudh (15) to smaller expenditure on Rural Police in the province of Agra. On the other hand, there was an excess of 23 in Bengal, chiefly due to larger expenditure under establishment and contingencies of the Village Chowkidari Fund. Under *Special Police* the saving in Burma (4,29) was chiefly due to the provision made for seven additional companies of Military Police for the Southern Shan States not having been required and to the enhanced rates of pay provided for Hospital Assistants not having been drawn; that in Assam (1,47) to savings under salaries of officers (8), Police force (5), clothing (13), petty construction and repairs (10), compensation for dearness of provision (13), and the cost of free rations (97); and that in the North-West Frontier Province (32) to smaller charges on account of the Border Military Police Force. These savings were partly counterbalanced by excesses in Bengal (20), due to larger expenditure on allowances, clothing and ordnance stores for the Bengal Military Police; and the Punjab (38), chiefly due to the adjustment of the value of ordnance stores supplied by the Military Department to the Border Military Police of the Dera Ghazi Khan district. Under *Cattle Pounds*, there were savings in almost all the provinces. The decrease in Central Provinces (9) was due to savings under construction and repair of pounds; that in the United Provinces of Agra and Oudh (9) to low expenditure under Feed of cattle; that in Madras (24) to short expenditure on account of construction and repair of pounds and feeding charges; while that in Bombay (14) to smaller expenditure under supplies and services, and construction of pounds. Under *Other Charges* the largest excess (21) occurred in India, and was due chiefly to the deputation on special duty of Mr. P. D. Kirkham for enquiry into the forgery of currency notes and to the usual recovery of 14 on account of proportionate share of Thagi charges debitable to Berar, anticipated in the Budget, not having been effected in consequence of the perpetual lease of Berar to the British Government. Excesses also occurred in Burma (9), chiefly due to increased expenditure on account of fees to Inspector under "Steam Boiler Inspection Establishment" and larger refunds; in Madras (5) due to the absence on privilege leave of the Inspector of Steam Boiler, and refunds of excess recoveries of Punitive Police tax; and in Bombay (8) due to large Refunds of Cattle Pound fees and the adjustment of the discount on Government promissory notes of the Steam Boiler Inspector Fund. There were savings, on the other hand, in Bengal (7). The excesses of 2,16 (Provincial) in the Punjab and 1,48 (Provincial) and 3,00 (Imperial) in Berar were sanctioned.

148. In England, the account included £5 for return passages to India in connection with the Police Commission.

21.—Marine.

		India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
General Supervision and Accounts.	Accounts . 1901-2 .	1,66	...	...	...	...	...	1,66
	Budget .	1,77	...	...	...	...	...	1,77
	Revised .	1,73	...	...	...	...	...	1,73
	Accounts .	1,73	...	...	...	...	...	1,73
Marine Survey and Establishment.	Accounts . 1901-2 .	90	62	...	80	13	20	2,65
	Budget .	84	62	...	87	11	23	2,67
	Revised .	82	64	...	89	15	23	2,73
	Accounts .	82	65	...	88	17	22	2,74

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*21.—Marine—*concluded.*

		India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL
Dockyards	Accounts . 1901-2 .	7.41	...	...	...	...	...	7.41
	Budget .	5.31	...	...	...	...	...	5.31
	Revised .	6.50	...	...	...	...	...	6.50
	Accounts . 1902-3 .	5.73	...	...	...	...	...	5.73
Salaries and Allowances and Victualing of Officers and men afloat.	Accounts . 1901-2 .	9.77	1.28	25	85	...	10	12.25
	Budget .	9.87	1.48	27	91	...	10	12.64
	Revised .	9.52	1.38	27	91	...	10	12.18
	Accounts . 1902-3 .	9.73	1.37	26	91	...	9	12.36
Marine Stores and Coal for Building and Repairs of Ships.	Accounts . 1901-2 .	-1.61	2.16	22	84	..	14	1.75
	Budget .	-2.10	2.19	22	1.02	...	4	1.37
	Revised .	-2.42	2.65	24	86	...	4	1.37
	Accounts . 1902-3 .	3.89	2.97	22	1.26	...	5	61
Pilotage, Pilot Establishment, and Vessels	Accounts . 1901-2 .	...	...	2	6.93	...	1	6.96
	Budget .	...	...	2	6.45	...	...	6.47
	Revised .	...	...	2	6.76	...	...	6.76
	Accounts . 1902-3 .	...	...	2	6.73	...	1	6.76
Other Charges	Accounts . 1901-2 .	4.39	4.24	45	80	..	2	9.00
	Budget .	3.61	4.04	20	99	...	2	8.86
	Revised .	3.30	3.65	20	81	...	2	8.01
	Accounts . 1902-3 .	5.42	3.78	20	86	...	2	10.20
TOTAL IN RUPEES	Accounts . 1901-2 .	22.52	8.30	94	10.22	13	47	42.58
	Budget .	19.30	8.33	71	10.25	11	39	39.09
	Revised .	19.45	8.33	73	10.25	15	39	39.39
	Accounts . 1902-3 .	19.54	8.77	70	10.64	17	39	40.21

		Total India, equivalent in Sterling.	Eng-land.	Total, including Eng and.
TOTAL IN STERLING.	Accounts . 1901-2 .	283.9	314.3	598.2
	Budget .	260.6	248.9	509.5
	Revised .	262.0	247.5	509.5
	Accounts . 1902-3 .	268.1	247.9	516.0

		India.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Excess over Budget Grant	Imperial	24	...	...	...	...	...	24
	Provincial	...	44	...	39	6	...	89
Excess sanctioned by Imperial Government	Imperial	24	...	...	...	...	...	24
	Provincial	...	...	...	...	...	...	...
Excess sanctioned by Local Government	Imperial	...	...	...	...	...	...	...
	Provincial	...	44	...	39	6	...	89

149. The Indian expenditure exceeded the Budget Estimate by 1.12, but fell short of the actual of the previous year by 2.37. The excess, as compared with the Budget, occurred mainly under *Other Charges* in India and *Marine Stores and Coal for Building and Repairs of Ships* in Burma, and was due in the former to the hire of transports *Satara*, *Sarada* and *Sofala* for the Aden Boundary Commission and in the latter to the repairs necessitated by the cyclone of 6th May 1902, and larger outlay on stores for new launches.

150. The small excess, as compared with the Budget under *Dockyards* (42) in India, was due chiefly to work done in connection with the fitting of transports on account of the Imperial Government, repairs to Royal Indian Marine vessels damaged by cyclonic storms at Karachi, and to more work done for other Departments and Local Governments, the first two causes also explaining the

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*21.—Marine—*concluded.*

actuals of the preceding year. Under *Salaries and Allowances, and Victualling of Officers and Men afloat* the saving in India (14) was the result of savings due to leave (44), counterbalanced by increases (32) on account of certain Royal Indian Marine vessels having been employed throughout the year, instead of being laid up with reduced crews for a portion of the year. In Burma (11) it was due to the appointment of a Commander having been vacant for some months and to the reduction of the crew of the vessel, while increase in the number of steam launches explains the excess over the previous year in that province. Under *Marine Stores and Coal for Building and Repairs of Ships* in India (1,79) there were increased recoveries (7,64) on account of stores used in fitting transports for expeditions, of stores and coal for transports and of coal issued to His Majesty's ships in the Persian Gulf, reduced by excesses (5,88) on account of purchases to replace issues from stock as well as for the maintenance of a reserve. All these causes, more or less explain the variation compared with the previous year. The excess in Burma as compared with the Budget was due to the repairs necessitated by the cyclone of 6th May 1902 and larger outlay on stores for new launches, and that in Bengal to larger expenditure under building, repair and outfit of ships. The high expenditure in the previous year, was due to repairs to the steamers *Jhelum* and the flat *Mooltan* in that year. Under *Pilotage, Pilot Establishment and Vessels*, the increase in Bengal was due chiefly to larger payments on account of Pilotage Allowance, to Free List and Licensed Pilots and mess-money to Pilots and miscellaneous charges. Under *Other Charges* the variations in India have been explained above. In Burma, the saving was due chiefly to a decrease in the subsidies to steam-boat companies, owing partly to a new line provided for, not having been opened, and partly to a reduction in the rate of subsidy payable for the Mergui Mail Service and to a saving in the provision for the conservancy of the Irrawaddy Chindwin river. As compared with the previous year, the decrease (46) was due chiefly to the transfer of the subsidies for the Arakan Mail Service to 15—Post Office referred to in para. 108. The saving, as compared with the Budget, in Bengal occurred chiefly under contribution to Port Funds.

151. In England the expenditure fell short of the Budget Estimate by £1,0, owing to smaller demands for stores (2,4) counterbalanced by payment of arrears in respect of passages from India of officers of the defence vessels not covered by subsidy.

22.—Education.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Direction	Accounts . . . 1901-2	...	31	45	28	78	45	45	...	56	47	...	3,75
	Budget . . .	20	31	53	28	70	45	45	...	60	48	...	4,00
	Revised . . .	31	31	51	26	68	54	57	...	53	52	9	4,32
	Accounts . . .	32	31	51	26	68	56	52	...	55	51	10	4,32
Inspection .	Accounts . . . 1901-2	8	82	1,56	46	6,57	2,75	1,61	3	4,03	2,45	...	20,36
	Budget . . .	9	90	2,37	48	6,78	3,12	1,70	15	4,98	2,50	...	23,07
	Revised . . .	9	90	1,54	47	6,65	2,96	1,58	15	4,15	2,53	14	21,16
	Accounts . . .	9	93	1,58	47	6,55	3,00	1,63	14	4,26	2,53	15	21,33
University	Accounts . . . 1901-2	...	...	...	...	...	...	28	...	...	...	...	28
	Budget . . .	...	...	...	...	...	...	30	...	...	...	...	30
	Revised . . .	...	...	...	...	...	...	30	...	...	...	...	30
	Accounts . . .	...	...	...	...	...	...	32	...	...	...	...	32
Government Colleges	Accounts . . . 1901-2	42	32	...	15	7,47	3,65	63	...	4,05	2,36	...	19,05
	Budget . . .	45	84	...	19	7,68	3,49	65	...	4,62	2,65	...	20,57
	Revised . . .	46	34	...	17	7,75	3,52	64	...	4,36	2,59	...	19,83
	Accounts . . .	46	34	...	20	7,84	3,39	69	...	4,30	2,62	...	19,90
Government Schools.	Accounts . . . 1901-2	53	3,10	2,48	1,13	10,08	12,48	7,29	20	11,16	21,86	...	70,31
	Budget . . .	51	6,04	3,67	1,22	11,33	13,30	7,41	48	11,86	22,19	...	78,01
	Revised . . .	50	4,80	2,21	1,20	10,27	14,46	7,16	46	11,15	22,51	1,44	76,16
	Accounts . . .	55	4,78	2,23	1,19	10,35	14,61	7,24	46	11,93	22,84	1,42	77,60
Grants-in-aid and Payments by Results.	Accounts . . . 1901-2	74	1,61	4,59	2,14	14,78	4,39	3,34	2	8,24	5,54	...	35,39
	Budget . . .	77	1,90	6,80	2,21	14,70	4,95	2,09	11	14,48	13,26	...	62,17
	Revised . . .	76	1,82	5,63	2,15	15,00	4,99	2,95	10	10,31	6,64	12	50,47
	Accounts . . .	77	1,86	5,91	2,18	19,54	5,07	4,15	13	12,42	6,53	9	58,65
Scholarships	Accounts . . . 1901-2	5	28	29	33	2,26	62	84	2	47	84	...	6,00
	Budget . . .	8	40	37	39	2,48	71	95	8	47	88	...	6,81
	Revised . . .	5	31	30	34	2,28	66	84	7	48	88	5	6,26
	Accounts . . .	5	27	29	35	2,30	65	81	5	47	89	5	6,18

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*22.—Education—*concluded.*

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL
Other Charges	Accounts . 1901-2	14	6	1,06	11	979	92	21	1	19	81	...	430
	Budget .	16	9	1,04	12	2,36	1,03	4,26	2	1,26	1,12	...	11,46
	Revised .	15	7	86	11	1,13	87	1,51	2	1,29	99	10	7,10
	Accounts . 1902-3	6	8	85	11	1,35	91	29	2	1,29	1,01	10	6,07
Lump Provision	Budget . 1902-3	...	...	...	1,00	10,00	5,00	...	...	...	...	...	16,00
TOTAL RUPEES.	Accounts . 1901-2	1,96	6,50	10,43	4,60	42,73	25,26	14,65	28	28,70	34,33	...	1,69,44
	Budget .	2,26	10,48	14,78	5,89	56,03	32,05	18,71	84	38,27	43,08	...	2,22,39
	Revised .	2,32	8,55	11,05	4,70	43,76	28,00	15,55	80	32,27	36,66	1,94	1,85,60
	Accounts . 1902-3	2,30	8,57	11,37	4,7	48,61	28,19	15,65	80	35,28	36,93	1,91	1,94,37
										Total India, equivalent in Sterling.	England.	Total, including England.	
										£	£	£	
TOTAL IN STER- LING.	Accounts . 1901-2	.	.	.	.	.	.	.	.	1,129,6	2,7	1,132,3	
	Budget .	.	.	.	.	.	.	.	.	1,482,6	1,7	1,484,3	
	Revised .	.	.	.	.	.	.	.	.	1,237,3	2,0	1,239,3	
	Accounts . 1902-3	.	.	.	.	.	.	.	.	1,295,8	1,9	1,297,7	

152. The expenditure in India showed a saving of 28,02 as compared with the Budget Estimate, but exceeded the actuals of the preceding year by 24,93. The saving, as compared with the Budget Estimate, was contributed by all the provinces, and was chiefly due to the special grants sanctioned by the Government of India for the improvement of education not having been utilized, as the Local Governments had not been able to mature their schemes for their disposal. The actuals of the year included Berar figures to the extent of 1,91.

153. Under *Direction*, the provision in India for the office of the new Director General of Education proved inadequate. In the United Provinces of Agra and Oudh a new Personal Assistant was sanctioned for the Director of Public Instruction, for which no provision had been made in the Budget Estimate. Under *Inspection*, the provision in Burma for an Inspectress of Schools (9), as well as for the reorganization of the Provincial Educational Service (64), was not required, and there were also vacancies and absences on leave. In the United Provinces of Agra and Oudh the provision for the appointment of an Inspector and an Assistant Inspector and their establishments and other incidental charges was not utilized. In Bengal, there were savings under pay of Inspectors and Deputy Inspectors (9), as well as under Allowances (3). The decrease in the Punjab (7) was under salaries due to leave vacancies, while that in Madras (72) was chiefly due to the provision for the revision of Sub-Assistants not having been utilized. Under *Government Colleges* in the Central Provinces the lump provision of 50, out of the special Imperial grant of 2,00 allotted to the province, was not utilized. The variations in the other provinces were mainly under salaries, and were due to leave arrangements and deputations. The large saving (1,26) under *Government Schools* in the Central Provinces was also due to the special grant under this head not having been fully used. A similar cause explained the savings in Burma (1,44), where the provision aggregating 1,68 for Model Schools, Secondary and Primary Schools for girls, and Commercial and additional Normal Schools, was not required, while the transfer of the Rangoon Collegiate School to Government, on the other hand, brought in an increase in expenditure of 30. The decrease in Bengal (98) was due to a variety of causes, such as smaller payments of stipends to pupil teachers in Normal Schools, non-utilization of the provision made in the Budget Estimate for certain new schemes, such as opening of commercial and technical classes, training of gymnastic teachers and starting of training colleges, and smaller expenditure on the purchase of raw materials for Reformatory Schools. The excess in the United Provinces of Agra and Oudh was chiefly due to larger outlay on Primary Schools. The small saving in the Punjab (17) occurred chiefly in local expenditure, and was due to over-estimates by District Boards. The small excesses in Madras (7) and Bombay (65) also were in local expenditure, due in the case of Madras to larger payments on account of stipend to salary-result-system schools, and in that of Bombay to larger outlay on books and furniture for indigenous Local Board Schools. Compared with the previous year, the excess in the Central Provinces (1,68) was mainly due to larger outlay on the construction of school buildings and improvement in the pay of village school masters; while that in the United Provinces of Agra and Oudh (2,13) was traceable to larger expenditure on Primary Schools and other educational purposes. The excesses in Madras (77) and Bombay (98) were due to the causes enumerated above. Under *Grants-in-aid and Payments by results*, the saving in Burma (89) was the result of an

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued,

22.—Education—continued.

over-estimate. The large excess in Bengal (4,84) consisted of larger payments on account of grants for European Schools (11), Primary Schools (38), Educational Buildings (43), as well as for stipends in Boys' Schools (4,10) and Girls' Schools (20), partly counterbalanced by a saving in the grants for rewards (35). The bulk of this expenditure was in the local section of the accounts (3,90). The excess in the United Provinces of Agra and Oudh (12) indicated larger grants to Anglo-Vernacular Schools, while that in the Punjab represented additional grants for buildings, etc., sanctioned out of the special Imperial Grant of 4,00. The decrease in Madras (2,06) was due to the transfer of the subsidy to the Local Board (2,60) out of the Special Grant of 8,00 from this head to the Adjusting head—*Contribution*, partly counterbalanced by excesses under building grants, payments by results and grants to Municipal Funds. In Bombay the Budget Estimate provided 6,00 under this head out of the special Imperial allotment, as well as 2,56 for Building grants, both of which were only partially utilized. Under *Other Charges*, the saving in India was due to the grant for building and furniture at Bangalore not having been utilized. In Burma it was due to the transfer of the Rangoon Collegiate School to Government, and the consequent decrease in the amount of contribution to the Educational Syndicate. The large saving in Bengal was chiefly due to the non-utilization of the grant of 1,25 for contribution to the Provident Fund for teachers in Primary Schools, while that in the Punjab was due to the special Imperial grant of 4,00 not having been utilized for expenditure under this head. The special Imperial allotments of 1,00 and 10,00 for Assam and Bengal respectively were also not utilized, while that for the United Provinces of Agra and Oudh was expended in the construction of educational buildings, partly in the Civil and partly in the Public Works Departments, as well as in meeting excess charges under *Government Schools* and *Grants-in-aid*. The variation under the English expenditure does not call for any remark.

154. The excesses of 5 (Imperial) in India and 95 (Provincial) and 96 (Imperial) in Berar have been sanctioned.

23.—Ecclesiastical.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL
Church of Eng- land.	Accounts. 1901-2	1,41	40	89	21	1,77	2,20	2,04	12	3,09	2,73	...	14,86
	Budget .	1,67	48	1,03	21	1,77	2,23	1,89	35	3,09	3,05	...	15,77
	Revised .	1,52	43	82	20	1,70	2,24	1,79	31	3,01	2,72	2	14,76
	Accounts .	1,57	43	82	19	1,69	2,23	1,78	31	2,95	2,62	...	14,59
Church of Scot- land.	Accounts. 1901-2	9	...	...	...	20	7	...	...	23	31	...	90
	Budget .	10	...	...	...	27	8	...	...	23	24	...	92
	Revised .	9	...	...	...	21	7	...	...	23	25	...	85
	Accounts .	9	...	...	...	19	10	...	...	24	25	...	87
Allowance to other Clergymen.	Accounts. 1901-2	...	...	4	...	7	4	4	...	7	17	...	43
	Budget .	...	...	4	...	7	4	4	...	7	16	...	42
	Revised .	...	...	4	...	7	4	4	...	7	17	...	43
	Accounts .	1	...	4	...	8	3	5	...	6	17	...	44
Payments to officer of other Provinces.	Accounts. 1901-2	...	...	...	...	...	...	...	...	...	10	...	10
	Budget .	...	...	...	...	...	...	...	...	...	2	...	2
	Revised .	...	...	...	...	...	...	...	...	...	12	...	12
	Accounts .	...	...	...	...	...	...	...	...	...	8	...	8
Charges for Cemeteries.	Accounts. 1901-2	4	2	6	1	7	8	6	1	11	9	...	55
	Budget .	4	2	7	1	8	8	5	1	13	9	...	58
	Revised .	4	2	6	1	8	8	5	1	12	9	...	56
	Accounts .	4	2	6	1	7	8	5	1	14	9	1	58
TOTAL IN RUPEES	Accounts. 1901-2	1,54	42	99	22	2,11	2,39	2,14	13	3,50	3,40	...	16,84
	Budget .	1,81	50	1,14	22	2,19	2,43	1,98	36	3,52	3,56	...	17,71
	Revised .	1,65	45	92	21	2,06	2,43	1,88	32	3,43	3,35	2	16,72
	Accounts .	1,71	45	92	20	2,03	2,44	1,88	32	339	3,21	1	16,56
TOTAL IN STER- LING.								Total India, equivalent in Sterling.		England.		Total, including England.	
	Accounts. 1901-2							£		£		£	
	Budget .							112,3		5		112,8	
	Revised .							118,1		4		118,5	
Accounts .	1902-3							111,4		6		112,0	
								110,4		6		111,0	

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*23.—Ecclesiastical—*concluded.*

155. The Indian expenditure showed a saving of 1,15 as compared with the Budget Estimate and of 28 as compared with the actuals of the preceding year. The variations under this head were, more or less, due to variations in the number of Junior and Senior Chaplains on duty or on leave. In India and Burma, however, the absence of the Lord Bishop on leave mainly accounted for the savings. The excess of 1 (Imperial) in Berar has been sanctioned, while that of 1 (Imperial) in the United Provinces of Agra and Oudh requires to be sanctioned.

156. The excess expenditure in England was due to the payment of the passage and outfit allowance of the new Bishop of Calcutta.

24.—Medical.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL
Medical Estab- lishments.	Accounts.	1901-2	1,17	2,04	3,00	1,43	6,91	4,67	3,29	21	5,25	4,31	...	32,28
	Budget		1,21	2,16	3,29	1,49	6,87	4,82	4,16	54	5,38	3,52	...	33,44
	Revised		1,18	2,13	3,11	1,38	6,70	4,06	3,32	60	5,36	4,20	37	33,01
	Accounts.	1902-3	1,18	2,16	3,13	1,37	6,71	4,52	3,26	57	5,43	4,19	40	32,92
Government Hos- pitals and Dis- pensaries.	Accounts.	1901-2	1,17	1,50	1,62	1,92	8,82	5,13	3,69	14	10,79	7,63	...	42,41
	Budget		1,26	1,56	4,32	2,02	9,38	6,00	3,82	43	11,72	9,24	...	49,75
	Revised		1,21	1,52	3,45	1,95	9,10	5,73	3,61	36	10,77	7,77	25	45,72
	Accounts.	1902-3	1,24	1,53	3,72	1,95	9,60	5,86	3,60	39	10,91	7,73	28	46,81
Vaccine Estab- lishments and Sanitary Com- missioner.	Accounts.	1901-2	67	14	66	36	2,07	1,84	1,29	4	7,76	4,30	...	19,13
	Budget		70	45	1,12	38	2,13	2,08	1,26	13	9,84	4,52	...	22,61
	Revised		70	12	79	40	2,07	1,74	1,25	11	8,31	4,29	24	20,02
	Accounts.	1902-3	69	16	78	41	2,07	1,76	1,25	12	8,18	4,20	24	19,88
Medical Schools and Colleges.	Accounts.	1901-2	...	...	5	18	3,10	34	1,31	...	1,80	1,98	...	8,76
	Budget		...	...	7	21	3,20	35	1,39	1	2,19	1,89	...	9,31
	Revised		...	...	4	26	3,07	36	1,35	...	2,12	1,83	3	9,06
	Accounts.	1902-3	...	...	2	24	3,10	36	1,34	1	2,01	1,79	3	8,90
Lunatic Asylums	Accounts.	1901-2	7	19	49	13	1,26	89	56	2	89	1,32	...	5,82
	Budget		5	25	62	13	1,47	1,10	57	...	92	1,37	...	6,48
	Revised		7	22	46	14	1,25	99	58	2	88	1,33	2	5,96
	Accounts.	1902-3	8	19	46	14	1,26	98	57	2	89	1,32	1	5,92
Grants for Medi- cal Purposes	Accounts.	1901-2	75	26	1,09	13	2,44	4,19	5,18	1	2,55	2,37	...	18,97
	Budget		3,01	34	1,37	15	6,03	4,32	5,00	9	3,55	6,73	...	30,61
	Revised		1,44	34	1,08	12	1,07	4,42	7,46	1	3,23	5,50	10	24,77
	Accounts.	1902-3	1,31	33	1,15	14	99	4,54	7,78	...	3,94	6,55	13	26,86
Other Charges .	Accounts.	1901-2	...	...	9	...	47	30	3	...	27	35	...	1,51
	Budget		...	...	7	...	53	26	3	...	26	32	...	1,47
	Revised		...	...	7	...	48	30	3	...	28	38	...	1,54
	Accounts.	1902-3	...	...	7	...	48	29	3	...	27	39	...	1,53
Lump Provision	Budget	1902-3	...	...	...	...	...	1,00	...	...	54	...	...	1,54
TOTAL IN RUPEES	Accounts.	1901-2	3,83	4,13	7,00	4,15	25,07	17,36	15,35	42	29,31	22,26	...	1,28,88
	Budget		6,23	4,76	10,86	4,38	29,63	19,93	16,23	1,20	34,40	27,59	...	1,55,21
	Revised		4,60	4,33	9,00	4,25	23,74	18,20	17,60	1,10	30,95	25,30	1,01	1,40,08
	Account	1902-3	4,50	4,37	9,33	4,25	24,21	18,33	17,83	1,11	31,63	26,17	1,09	1,42,82
										Total India, equivalent in Sterling.	England.	Total includ- ing England.		
										£	£	£		
TOTAL IN STER- LING.	Accounts.	1901-2	.	.	.	.	.	.	.	859,2	4,9	864,1		
	Budget		.	.	.	.	.	.	.	1,034,7	4,4	1,039,1		
	Revised		.	.	.	.	.	.	.	933,9	8,6	942,5		
	Accounts.	1902-3	.	.	.	.	.	.	.	952,1	8,4	960,5		

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

24.—Medical—concluded.

157. The Indian expenditure showed a saving of 12,39 as compared with the Budget Estimate, and an increase of 13,94 as compared with the actuals of the previous year. The decrease, as compared with the Budget, occurred chiefly under *Government Hospitals and Dispensaries* in Burma, Madras and Bombay, *Vaccine Establishments, etc.*, in Burma, United Provinces of Agra and Oudh and Madras, and *Grants for Medical Purposes* in India and Bengal, and was due to the provision for certain new projects not having been utilized, and that for ordinary purposes in certain cases having been over-estimated. The increase over the actuals of the previous year was also under the same heads owing mainly to larger outlay on improvements of Hospitals and Dispensaries under the control of District Boards in the United Provinces of Agra and Oudh, and larger expenditure in connection with the plague. The actuals included Berar figures to the extent of 1,09.

158. Under *Medical Establishments*, the decrease in Burma was due to the new Pyapon District not having been sanctioned, to the transfer of the charges on account of pay of the Resident Medical Officer Rangoon General Hospital, to *Hospitals and Dispensaries*, and to savings in travelling allowances; that in the United Provinces of Agra and Oudh to savings under salaries and smaller outlay for Reserve Hospital Assistants; and that in the Punjab to the special grant of 1,00 under this head having been devoted to the inoculation scheme under the head *Grants for Medical Purposes*. The excess of 67 in Bombay was due to appointment of special officers and establishments for famine duty (provision for which was made under *Hospitals and Dispensaries*), increased charges for travelling allowances and payments to officers of other provinces. There were savings, under *Government Hospitals and Dispensaries*, in Burma (60), due to the number of Assistant Surgeons and Hospital Assistants having been below the sanctioned strength, to the increased rates of pay provided for Hospital Assistants not having been drawn, and to new hospitals provided for in the Budget not having been opened; in the United Provinces of Agra and Oudh (14), due to savings in salaries and establishments of Hospitals and Dispensaries under the control of District Boards, and partial utilization of the grants for charges met from private contributions, counterbalanced to some extent by increased expenditure on purchase of instruments; in the Punjab (22) mainly in local expenditure due to an over-estimate by the District Boards; in Madras (81) in the charges of Presidency Hospitals and general over-estimate in the Budget for local charges; and in Bombay (1,51), due to the partial utilization of the grant of 3½ lacs for increase of Provincial expenditure, to the transfer of extra famine charges (30) and pay of Hospital Assistants (9) to other minor heads, and to savings in the supplies and services to Mofussil Hospitals. The increase in Bengal was chiefly due to larger expenditure on supplies and services and contingencies. The increase, as compared with the previous year, was due chiefly to the transfer of the Rangoon General Hospital from the Municipality to Government in Burma, to larger outlay on improvements of Hospitals and Dispensaries under the control of District Boards in the United Provinces of Agra and Oudh, to higher expenditure in Bengal and the North-West Frontier Province, and to increased grants-in-aid to Dispensaries and Leper Asylums in Bombay. Under *Vaccine Establishments and Sanitary Commissioner*, the saving in Central Provinces (29) was owing chiefly to the services of Sanitary Inspectors not having been required for the whole year; that in Burma (34) to the reorganization of the vaccination establishment not having taken place, and to vacancy in the appointment of the Deputy Sanitary Commissioner; that in the United Provinces of Agra and Oudh (30) to the non-utilization of the grant for the Bovine Lymph Depot and to savings in salaries; that in Madras (1,66) to leave of officers and over-estimate, and that in Bombay (32) to savings in salaries. The variations under *Medical Schools and Colleges* were due to smaller expenditure for salaries, and supplies and services in Medical Schools in Bengal, and to the postponement in Madras of the opening of the Royapuram School, and to a private gentleman having undertaken to provide the furniture required for the Vizagapatam School. Under *Lunatic Asylums*, there was a small excess in India, chiefly in the diet of lunatics in Bangalore. On the other hand there were decreases due to over-estimates in the Central Provinces and Burma, and to savings in Bengal, the United Provinces of Agra and Oudh and Bombay. The decrease under *Grants for Medical Purposes* in India (1,70) was due to a saving of 1,96 in the expenditure connected with the Bubonic Plague, counterbalanced by an excess on account of the Royal Society on Malaria; that in Burma (22) to savings in connection with the provisions for plague-preventive measures in Rangoon, and that in Bengal (5,06) and Bombay (18) to those in the grants for Bubonic Plague and other epidemic diseases; while, the increases in the United Provinces of Agra and Oudh (22), Punjab (2,78) and Madras (39) were chiefly due to purchase of surgical instruments, expenditure in connection with the inoculation scheme and plague-preventive measures, respectively. The excesses of 1,60 (Provincial) in the Punjab and 11 (Provincial) and 91 (Imperial) in Berar were sanctioned, and 7 (Imperial) in Berar awaits sanction.

159. The excess in England was in the charges on account of pay, passage, etc., of medical officers and lady-nurses in connection with the plague, etc., for which no further expenditure was anticipated at the time the estimates were framed, and accordingly no provision was made in the Budget.

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*

25.—Political.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	TOTAL.
Political Agents	Accounts. 1901-2	19,21	39	3,45	1,89	22	36	4,80	1,15	77	6,54	38,78
	Budget .	19,18	41	3,67	1,77	20	34	3,11	2,82	79	6,34	38,63
	Revised .	19,50	40	3,36	1,66	27	34	3,13	2,84	84	7,57	39,91
	Accounts .	20,69	40	3,42	1,58	46	21	3,09	2,76	81	7,32	40,74
Charges on the N.- W. Frontier.	Accounts. 1901-2	10,32	...	...	...	...	...	4,21	2,74	...	...	17,27
	Budget .	10,37	...	...	...	...	...	10	6,91	...	...	17,38
	Revised .	10,20	...	...	...	...	...	10	7,21	...	...	17,51
	Accounts .	10,32	...	...	...	...	...	10	6,95	...	...	17,37
Political Subsidies.	Accounts. 1901-2	18,10	...	...	...	...	...	7	12	...	...	18,29
	Budget .	20,36	...	...	...	...	...	7	12	...	...	20,55
	Revised .	12,36	...	...	...	...	...	7	12	...	...	12,55
	Accounts .	5,30	...	...	...	...	...	7	12	...	...	5,49
Entertainment of Envoys and Chiefs.	Accounts. 1901-2	27	...	9	2	2	...	41	65	...	11	1,57
	Budget .	31	...	2	5	2	...	10	85	...	13	1,48
	Revised .	49	...	1	4	2	...	6	1,00	...	18	1,80
	Accounts .	39	...	1	5	2	...	6	1,02	...	19	1,74
Durbar Presents and Allowances to Vakeels.	Accounts. 1901-2	36	...	9	3	14	...	29	4	...	56	1,51
	Budget .	52	...	12	2	17	2	12	9	...	42	1,48
	Revised .	48	2	10	2	17	...	14	11	...	51	1,55
	Accounts .	35	2	12	2	4	...	12	15	...	50	1,32
Refugees and State Prisoners.	Accounts. 1901-2	20	...	4	...	3	98	3,69	12	14	1,67	6,87
	Budget .	15	...	3	...	12	1,02	3,35	35	14	1,63	6,79
	Revised .	21	...	2	...	15	97	3,44	35	14	1,39	6,67
	Accounts .	20	...	2	...	15	97	3,45	35	14	1,39	6,67
Other Charges	Accounts. 1901-2	5,42	1	29	2	2	9	5,67	5,99	1	20	17,72
	Budget .	32,69	2	27	4	3	3	10	9,18	...	1,55	43,91
	Revised .	37,90	5	24	4	67	—1	14	9,65	...	1,17	49,85
	Accounts .	36,98	1	20	6	3	3	13	9,63	...	1,43	48,50
TOTAL IN RUPEES.	Accounts. 1901-2	53,88	40	3,96	1,96	43	1,43	19,14	10,81	92	9,08	1,02,01
	Budget .	83,58	43	4,11	1,88	54	1,41	6,95	20,32	93	10,07	1,30,22
	Revised .	81,14	47	3,73	1,76	1,28	1,30	7,08	21,28	98	10,82	1,29,84
	Accounts .	74,23	43	3,77	1,71	70	1,21	7,02	20,98	95	10,83	1,21,83

		Total India, equivalent in Sterling.	England.	Total, including England.
TOTAL IN STERLING	Accounts. 1901-2	680,0	7,1	687,1
	Budget .	868,1	34,7	902,8
	Revised .	865,6	8,0	873,6
	Accounts .	812,2	7,3	819,5

Excess over Budget Grant.	Imperial	...	...	...	27	...	7	66	...	44	1,44
	Provincial	...	...	...	...	...	...	...	2	32	34
Excess sanctioned by Impe- rial Government—	Imperial.	...	...	...	27	...	7	66	...	44	1,44
	Provincial	...	...	...	...	...	...	...	2	32	34
Awaiting sanction of Impe- rial Government—		...	...	...	...	...	...	...	...	...	...

160. The Indian expenditure under this head fell short of the Budget Estimate by 8,39 but, exceeded the actuals of previous year by 19,82. The saving, as compared with the Budget, occurred chiefly under *Political Subsidies* in India, and was due to the subsidy to the Amir of Afghanistan having been allowed by His Highness to accumulate. The saving under *Political Subsidies* was to some extent counterbalanced by an excess under *Other Charges*. The excess, compared with the previous year, was the result of increases under *Other Charges* and *Political Agents*, counterbalanced by a decrease under *Political Subsidies*.

161. Under *Political Agents* the excess over the Estimates occurred chiefly in India (1,51), Bombay (98) and Bengal (26), partly counterbalanced by savings in Burma (25), Assam (19) and the United Provinces of Agra and Oudh (13). The excess in India was due to the charges on account of the Baghelkhand Agency and the Indore Residency not having been recovered within the year from the Native States concerned, and also to some increased expenditure on account of travelling allowance. The excess in Bombay was due to high expenditure on account of telegrams at Aden and payments to officers of other provinces, combined with smaller recoveries for Foreign Service establishment, chiefly in Kathiawar and

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—continued.

25.—Political—concluded.

Palanpur. The increase in Bengal was due partly to the Political Agent, Manipur, having drawn his pay for three months in Calcutta, and partly to a special payment of 17 on account of advance to the Political Officer, Sikkim. In Burma, as in the United Provinces of Agra and Oudh, the savings were due to the absence of officers on leave and deputation, while in Assam they occurred, as in last year, under the Coolie Transport Corps in the Lushai Hills. The saving of 5 in India under *Charges on the North-West Frontier*, which was mainly due to vacancies in the Zhob Levy Corps, was counterbalanced by an increase of 4 in the North West Frontier Province, being the result chiefly of a gross excess of 30 under payments for guarding hill passes on account of allowances to the Mahsuds and savings of 19 and 6 in the charges on account of Khyber Rifles and allowances to Khyber tribes respectively. Under *Entertainment of Envoys and Chiefs* the increase of 8 in India occurred in the grant at the disposal of the Foreign Department, for which an additional grant of 20 was made, while that of 17 in the North-West Frontier Province was also foreseen and provided for in the Revised Estimate. The increase of 6 in Bombay under this head was partly counterbalanced by a decrease of 4 in the Punjab. The excess of 8 in Bombay under *Durbar Presents, etc.*, as in the preceding head was wholly, at Aden, due to Durbar expenses on the occasion of presenting the Insignia of K.C.S.I. to the Sultan of Lahej and to presents given to several other chiefs and their followers seeking British protection which were not provided for. The increase of 6 under this head in the North-West Frontier Province was foreseen and provided for in the Revised. The decrease in India (17) was due to fewer visits from Native Chiefs and that of (13) in Bengal to smaller expenditure on Durbar presents. Under *Refugees and State Prisoners*, the increase in India (5) was chiefly on account of Burmese Princes, that of 5 in the Punjab on account of the allowance of Sirdar Mahammad Ayub Khan having been raised with effect from 1st June 1902. The saving of 24 in Bombay was due to the death of one of the Chiefs, and the allowance due to him having remained undrawn. Under *Other Charges*, the increase (4,29) in India, was partly on account of special political expenditure, such as the Seistan Arbitration Commission and partly on account of the Coronation Durbar at Delhi. The increase in the North-West Frontier Province was mainly on account of expenditure incurred in connection with the Viceregal Durbar at Peshawar.

162. The decrease in England was due to the contribution towards the mission to the Court of Persia and other minor consulates having been reduced from the 22nd November 1902, and to the charges for the reception of Indian Chiefs attending His Majesty's Coronation having been recovered from His Majesty's Imperial Government, partly counterbalanced by unexpected payments on account of law expenses in the action in connection with the traffic of arms in the Persian Gulf.

26.—Scientific and other Minor Departments.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Madras.	Bom- bay.	Berar.	TOTAL.
SCIENTIFIC.													
	Accounts . 1901-2	16,07	...	...	...	...	...	...	...	...	...	...	16,07
	Budget .	16,76	...	...	...	...	...	...	...	...	...	...	16,76
	Revised . 1902-3	15,03	...	...	...	...	...	...	...	...	...	...	15,03
Survey of India	Accounts .	14,63	...	...	...	...	...	...	...	...	...	...	14,63
	Accounts . 1901-2	2,95	...	8	1	...	2	1	...	52	...	...	3,59
	Budget .	4,52	...	19	4	5	5	...	...	56	1	...	5,42
	Revised . 1902-3	3,19	2	14	5	1	4	3	...	60	3	...	4,11
Geological and other Sur- veys.	Accounts .	3,33	1	14	3	1	3	3	...	61	1	...	4,20
	Accounts . 1901-2	4,10	...	...	...	...	...	...	...	...	...	...	4,10
	Budget .	4,00	...	...	...	...	...	...	...	...	...	...	4,00
	Revised . 1902-3	3,97	...	...	...	...	...	...	...	...	...	1	3,98
Meteorological Department.	Accounts .	4,03	...	...	...	...	...	...	...	...	...	1	4,04
	Accounts . 1901-2	1,49	2	2	4	13	10	4	...	39	23	...	2,46
	Budget .	3,31	2	7	4	10	12	6	...	40	25	...	4,37
	Revised . 1902-3	1,78	2	3	4	24	11	13	...	36	25	...	2,96
Other Scientific Departments	Accounts .	3,16	2	3	4	13	11	10	...	42	25	...	4,26
	Accounts . 1901-2	6,81	15	1,03	3	92	68	1,67	5	23	1,41	...	12,98
	Budget .	7,44	23	1,46	3	1,08	90	1,77	29	49	1,60	...	15,29
	Revised . 1902-3	7,30	25	1,11	5	1,00	76	1,70	12	32	1,45	5	14,11
AGRICULTURAL.	Accounts .	6,32	25	1,12	6	1,12	80	1,61	12	34	1,45	7	13,26
	Accounts . 1901-2	6,81	15	1,03	3	92	68	1,67	5	23	1,41	...	12,98
	Budget .	7,44	23	1,46	3	1,08	90	1,77	29	49	1,60	...	15,29
	Revised . 1902-3	7,30	25	1,11	5	1,00	76	1,70	12	32	1,45	5	14,11
Veterinary and Stallion charges.	Accounts .	6,32	25	1,12	6	1,12	80	1,61	12	34	1,45	7	13,26

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*continued.*26.—Scientific and other Minor Departments—*continued.*

			India.	Central Pro- vinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Pun- jab.	N.-W. Fron- tier Pro- vince.	Madras.	Bom- bay.	Berar.	TOTAL.
Other charges.	Accounts.	1901-2	39	47	22	4	3.75	1.95	1.24	3	1.84	82	...	10.73
	Budget		3.96	53	3	5	4.04	2.08	1.30	8	2.40	83	...	16.21
	Revised	19 2-3	4.13	54	32	8	3.95	2.16	1.33	7	2.34	79	...	15.71
	Accounts		4.10	58	31	9	4.04	2.37	1.41	7	2.30	81	...	16.08
LABOUR AND EMIGRATION.	Accounts	1901-2	8	4	6	56	62	7	4	...	18	21	...	1.86
	Budget		7	4	14	05	61	8	4	...	23	22	...	2.08
	Revised	1902-3	7	12	8	63	.68	8	4	...	21	20	6	2.17
	Accounts		8	13	7	64	65	9	5	...	21	20	6	2.18
STATISTICS	Accounts	1901-2	1.35	1.10	1.05	50	3.17	2.05	1.25	1	2.12	1.10	...	14.00
	Budget		2.69	35	44	26	.97	.01	.36	4	.48	.61	...	6.81
	Revised	1902-3	2.63	45	40	14	1.13	50	54	4	.41	.34	4	6.65
	Accounts		2.95	42	37	14	.90	49	59	4	.52	.35	3	6.56
MISCELLA- NEOUS.	Accounts	1901-2	88	...	5	...	18	5	6	...	3.57	20	...	4.99
	Budget		1.18	...	10	...	22	10	3	...	4.36	22	...	0.21
	Revised	1902-3	1.21	...	8	...	20	5	2	...	3.53	8	...	5.18
	Accounts		1.49	...	8	...	11	5	2	...	3.89	9	...	5.73
TOTAL IN RUPEES.	Accounts	1901-2	34.12	1.78	2.51	1.18	8.77	4.98	4.31	9	8.85	4.27	...	70.80
	Budget		43.93	1.17	2.74	1.07	7.67	3.94	3.56	41	8.92	3.74	...	77.15
	Revised	1902-3	39.31	1.40	2.16	.99	7.21	3.70	3.80	23	7.80	3.14	16	69.40
	Accounts		40.09	1.41	2.12	1.00	7.02	3.94	3.81	23	8.29	3.16	17	71.24

										Total India, equivalent in Sterling.	England.	Total, includ- ing England.
										£	£	£
TOTAL IN LING.	STER-	Accounts	1901-2	.	.	.	.	.	.	471.9	31.2	503.1
		Budget		.	.	.	.	.	.	514.3	32.6	546.9
		Revised	1902-3	.	.	.	.	.	.	466.0	34.4	500.4
		Accounts		.	.	.	.	.	.	475.0	33.4	508.4

Excess over grant.	Budget	Imperial	...	18	...	...	12	...	24	...	7	...	11	72
		Provincial	1	6	...	...	...	5	1	...	...	...	7	20
Excess sanctioned by Imperial Government	Imperial	...	16	...	...	...	12	...	...	...	...	...	10	38
Excess sanctioned by Local Government	Provincial	...	6	...	...	...	...	5	1	...	...	...	7	19
Excess awaiting sanc- tion of Imperial Gov- ernment.	Imperial	...	2	...	...	...	...	...	24	...	7	...	1	34
	Provincial	...	...	...	...	...	...	...	...	...	...	...	...	...

163. The expenditure in India showed a saving of 5.91 as compared with the Budget Estimate, but exceeded the actuals of 1901-2 by 44. The saving, as compared with the Budget, was contributed by all the provinces except the Central Provinces, and the Punjab, but chiefly by India under *Survey of India* (2.13), *Geological and other Surveys* (1.22), and *Other Scientific Departments* (2.11). The excess over the previous year was composed of an increase of 5.97 in India, mainly under *Other Scientific Departments*, *Other Charges* and *Statistics*, very nearly counterbalanced by a general decrease in almost all the other provinces, notably Bengal (1.75), Bombay (1.11), and the United Provinces of Agra and Oudh (98). The principal causes of the excess in India were the charges in connection with the revision of the Imperial Gazetteer, the constitution of the office of the Inspector of Mines into a separate department, the transfer to this head of the charges for the Director General of Statistics, and additional charges on account of the Inspector General of Agriculture and the Agricultural Chemist, the Cryptogamic Botanist, and the Imperial Library. The low figures in all the other provinces were attributable to larger expenditure on account of Census Operation in the previous year.

164. The decrease under *Survey of India*, was due to smaller expenditure on Survey Parties. The saving under *Geological and other Surveys* (1.19) occurred mainly in the Archaeological Department (1.05), where the grants to Local Governments for Archaeological expenditure were only partially utilized; there were also some savings in the salary of officers in that department as also in the Geological Survey owing to vacancies. Under *Other Scientific Departments* there was a net saving of 11, owing mainly to the provision of 90 under Bacteriology not having been utilized in India, and to a small extent to vacancies in the Central Museum and in the office of the Reporter on Economic Products. Under *Veterinary and Stallion Charges* there was a total saving of 2.03. The saving in Burma was due to leave

Section D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS—*concluded.*26. — Scientific and other Minor Departments—*concluded.*

arrangements, to the provision for purchase of bulls and stallions not having been required, and to a decrease in the numerical strength of Veterinary Assistants. In the Punjab it was the result of an over-estimate in local expenditure, which also explains the decrease in the North-West Frontier Province. In the United Provinces also the saving occurred in local expenditure, while that in Madras was due to the provision for Veterinary Hospitals and Bacteriological Laboratory not having been utilized, combined with a reduction in the Pony and Mule-breeding charges. In Bombay the decrease was due to vacancies and to savings in the provision for payments to officers of other provinces, and also in that for maintenance and stabling of stallions. In India, where the savings would have been higher but for an excess of 39 in the charges for the Hissar Cattle Farm, the decrease was due to savings in the charges for Horse-breeding operations, purchase of stallions and mares and feed and keep of farm animals and cattle, and also to vacancies and low rates of pay drawn by officers. Under *Other Charges* the decrease in Bengal was due to the provision for the cattle-breeding farm at Pusa not having been utilized and to savings under Cinchona Plantation charges, which latter also explain the decrease in Madras. The increase in the United Provinces of Agra and Oudh was due to the expenditure incurred on account of the Victoria Park and Horticultural Gardens at Lucknow, while that in India to the charges on account of the Indian Art Exhibition at Delhi. Under *Labour and Emigration* the excess in the Central Provinces was due to no provision having been made in the Budget for the proportionate share of the charges on account of the Travelling Superintendent of Emigration and his establishment, which are adjustable between Central Provinces and Bengal. In Burma the expenditure was over-estimated. Under *Statistics* the excess of 26 in India was the result of an increase of 91 due to the charges of the Director General of Statistics and his establishment having been transferred to this head with effect from 1902-3, and of 18 under Census, counterbalanced by a decrease of 82 under "Gazetteer and Statistical Memoirs," owing to the provision for the Imperial Gazetteer having been over-estimated. The increase of 23 in the Punjab was in the charges for Census Operations, while the decrease of 26 in Bombay was in the grant for the Imperial Gazetteer owing to the office of the Imperial Gazetteer having been opened late in the year. The other variations do not call for any notice. Under *Miscellaneous* the excess in India (31) represents charges on account of purchase of furniture and temporary establishment in the Imperial Library. The decrease in Bengal (11) was due to the provision for Ethnographical Survey having been only partially utilized and to the charges on account of the Inspector of Mines for the previous year having been transferred to the India Books, a similar transfer to the books of the Public Works Department of the charges on account of the Inspector of Explosives being responsible for the decrease in the United Provinces of Agra and Oudh. The saving of 47 in Madras was due chiefly to a fall in the charges on account of the manufacture of aluminium-ware and of the weaving industry. Savings to the extent of 13 also occurred under this head in Bombay owing to the amalgamation of the office of the Reporter on Native Press with that of the Oriental Translator. The increase in Madras over the actuals of the previous year was due to charges having been incurred for the first time on account of the carpentry and weaving, etc., departments.

165. The small excess in England was due to a larger demand for stores, counterbalanced by a decrease in the expenditure for the purchase of stallions.

Section E.—MISCELLANEOUS.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R		R	R	R
80,14	India (Rupee figures)	73,40	78,83	81,22
£		£	£	£
534.3	India (converted into Sterling)	489.3	525.6	541.5
93.7	England	83.9	90.0	89.5
628.0	TOTAL	573.2	615.6	631.0

166. The total receipts in this section exceeded the Budget Estimate by £57.8 or R8.67 and the actuals of the previous year by £3.0 or R45. Of the excess, as compared with the Budget, £10.3 or R1.55 occurred under Receipts in aid of Superannuation Allowances, chiefly in subscriptions to the Indian Civil Service Family Pensions and Contributions for Pensions and Gratuities; £31.6 or R4.74 under Exchange, and £18.0 or R2.70 under Miscellaneous, due chiefly to heavy receipts on account of unclaimed deposits in Bengal, to the receipts from Berar, and to special recoveries in England on account of value of a cargo lost. These excesses were slightly counterbalanced by a decrease of £2.1 or R32 under Stationery and Printing.

167. The excess, as compared with the previous year, was composed of an excess of £6.8 or R1.02, under Receipts in aid of Superannuation Allowances, due to the causes mentioned above, and of £6.1 or R92 under Exchange, counterbalanced by a decrease of £3.2 or R49 under Stationery and Printing, and of £6.7 or R1.00 under Miscellaneous, due to smaller receipts in India and England, in the former case chiefly under Contributions.

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

			India.	Central Provin- ces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Provin- ce.	Madras.	Bom- bay.	Berar.	TOTAL.
Subscriptions to the Military, Military Or- phan, and Medical Re- tiring Funds.	Accounts .	1901-2	36	...	...	...	16	3	...	...	8	13	...	76
	Budget .		20	...	...	...	4	3	...	...	6	12	...	54
	Revised .	1902-3	28	...	...	...	17	3	...	...	6	10	...	64
	Accounts .		22	...	...	...	17	2	...	...	7	5	...	53
Subscriptions under the In- dian Civil Service Fam- ily Pension Regulations.	Accounts .	1901-2	15	21	28	8	63	64	39	2	53	43	...	336
	Budget .		15	22	27	8	68	62	25	6	60	45	...	338
	Revised .	1902-3	17	34	34	6	73	80	32	7	58	53	...	394
	Accounts .		19	35	40	8	85	86	38	7	61	64	1	444
Subscriptions to the Civil Funds.	Accounts .	1901-2	47	8	10	5	73	57	34	1	28	49	...	321
	Budget .		32	8	18	4	70	58	24	3	27	47	...	291
	Revised .	1902-3	48	7	23	5	66	52	32	...	24	45	...	302
	Accounts .		49	8	23	5	61	53	33	...	24	42	...	298
Contributions for Pensions and Gratuities.	Accounts .	1901-2	4.06	19	57	5	61	25	62	1	78	2.09	...	9.23
	Budget .		4.34	20	42	6	50	23	64	2	72	2.10	...	9.23
	Revised .	1902-3	3.64	19	52	5	77	28	65	2	73	2.10	20	9.15
	Accounts .		4.21	18	37	6	80	23	60	2	73	2.10	20	9.50
Other Items	Accounts .	1901-2	24	...	...	...	11	1	...	...	...	...	...	36
	Budget .		27	...	...	...	10	1	...	...	...	...	...	38
	Revised .	1902-3	27	...	...	...	12	1	...	...	...	...	...	40
	Accounts .		24	...	...	...	11	1	...	...	...	...	...	36
TOTAL IN RUPEES	Accounts .	1901-2	5.28	48	1.04	18	2.24	1.59	1.35	4	1.67	3.14	...	16.92
	Budget .		5.37	50	87	18	2.02	1.47	1.13	11	1.65	3.14	...	16.44
	Revised .	1902-3	4.84	60	1.09	16	2.45	1.64	1.29	9	1.61	3.18	20	17.15
	Accounts .		5.35	61	1.00	19	2.54	1.65	1.31	9	1.65	3.21	21	17.81
TOTAL IN STERLING										Total India, equivalent in Sterling.		England.		Total, including England.
	Accounts .	1901-2	.	.	.	.	.	.	.	112.8		81.7		194.5
	Budget .		.	.	.	.	.	.	.	109.6		81.4		191.0
	Revised .	1902-3	.	.	.	.	.	.	.	114.4		80.7		195.1
	Accounts .		.	.	.	.	.	.	.	118.7		82.6		201.3

Section E.—MISCELLANEOUS—continued.

XXII.—Receipts in aid of Superannuation, Retired, and Compassionate Allowances—concluded.

168. The Indian receipts exceeded the Budget Estimate and the actuals of the previous year by 1,37 and 89, respectively, of which Berar figures contributed 21. The increase, as compared with the Budget, in Bengal (13) under *Subscriptions to the Military, Military Orphan, and Medical Retiring Funds*, was due to the net proceeds of the Orphange Market at Kidderpore having been higher than was estimated for, owing to smaller expenditure for the improvement of the Market; while the falling-off in India (7) and Bombay (7) was due to a decline in the number of subscribers to the Military Funds. *Subscriptions under the Indian Civil Service Family Pension Regulations* and *Subscriptions to the Civil Funds* showed increases of 1,06 and 7, respectively. The former was contributed by all the provinces, and the latter by India, Burma, Assam and the Punjab. The increases generally were attributable to realization of marriage donations and increase in the number of subscribers; in the case of the *Indian Civil Service Family Pension Regulations* the improvement was also due to a rise in the rate of subscriptions from 1st September 1902. There was also an increase of 27 under *Contributions for Pensions and Gratuities*, contributed chiefly by Bengal, where it was due to a larger number of officers having been lent to Municipalities, Corporations, and the Court of Wards, etc.; the falling-off in other provinces was due to reversions to Government service.

169. In England, the increase was due to contributions towards Leave Allowances and Pensions of Civil Officers lent from India for Imperial Service having been adjusted in that country, and to the rate of subscriptions towards the Indian Civil Service Family Pensions having been raised from 1st September 1902, partly counterbalanced by a decrease in the receipts of the Indian Military Funds and the Widows' Fund of the Home Establishment, the latter due to smaller sales of invested capital.

XXIII.—Stationery and Printing.

		India.	Central Provin- ces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Provin- ce.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Receipts from Sale of Sta- tionery.	Accounts . 1901-2	2	...	8	...	1,10	55	51	...	11	39	...	2,762
	Budget .	1	1	7	1	82	45	29	...	16	55	...	2,37
	Revised . 1902-3	1	1	7	...	1,18	59	37	...	13	3	...	2,39
	Accounts .	1	1	7	1	1,03	46	9	...	15	3	1	1,87
Sale of Gazettes and other Publications.	Accounts . 1901-2	52	2	24	2	89	1,23	4	...	56	26	...	3,78
	Budget .	55	1	24	2	1,09	1,24	4	...	55	25	...	3,99
	Revised . 1902-3	57	2	24	2	99	1,33	4	...	55	26	...	4,02
	Accounts .	81	3	25	2	91	1,06	5	...	53	24	...	3,90
Other Press Re- ceipts.	Accounts . 1901-2	66	14	5	2	49	51	40	...	24	39	...	2,90
	Budget .	75	26	5	2	48	38	37	2	22	30	...	2,91
	Revised . 1902-3	65	16	9	3	51	45	40	2	22	40	7	3,00
	Accounts .	50	13	9	2	46	51	64	5	24	50	4	3,18
TOTAL IN RUPEES	Accounts . 1901-2	1,20	16	37	4	2,48	2,29	95	...	91	1,04	...	9,44
	Budget .	1,31	28	36	5	2,39	2,07	70	2	93	1,16	...	9,27
	Revised . 1902-3	1,23	19	40	5	2,68	2,37	81	2	90	69	7	9,48
	Accounts .	1,32	17	41	5	2,40	2,03	78	5	92	77	5	8,95
TOTAL IN STERLING	Accounts . 1901-2	.	.	.	.	.	.	.	.	.	.	.	6
	Budget .	.	.	.	.	.	.	.	.	.	.	.	62,9
	Revised . 1902-3	.	.	.	.	.	.	.	.	.	.	.	61,8
	Accounts .	.	.	.	.	.	.	.	.	.	.	.	62,7
													50,7

170. The total receipts fell short of the Budget Estimate and the actuals of the previous year by 32 and 49, respectively. Under *Receipts from Sale of Stationery*, as compared with the Budget, there was an increase of 21 in Bengal due to large sales of stationery to State Railways, while there were decreases of 20 in the Punjab attributable to certain payments due in 1902-3 from the North-Western Railway not having been made till the following year, and of 52 in Bombay, due to the discontinuance of the credit to this head of the cost of stationery supplied to the Berar Administration. The increase of 26 in India under *Sale of Gazettes and other Publications* was due to large sales of Government publications, specially Woodman's "Digest of the Indian cases." On the other hand, small receipts from sale of Gazettes, Indian Law Reports, and Custom House Publications account, for the decrease in Bengal (18); and low receipts from sale of books, miscellaneous forms, etc., explain the deficit in the United Provinces of Agra and Oudh (18). Under *Other Press Receipts*, the decrease in India was due to less demand for State Railway forms and lower rates tendered for sales of waste paper, while that in the Central Provinces to an over-estimate. The increase in the United Provinces of Agra and Oudh was due chiefly to higher receipts at the Civil Engineering College, Rurki, while that in Bombay, to sale-proceeds of old machines and more work done for private bodies.

Section E.—MISCELLANEOUS—continued.

XXIV.—Exchange.

STERLING AMOUNTS.			CREDIT + OR DEBIT — TO EXCHANGE.		
Budget.	1902-3. Revised.	Accounts.	Budget.	1902-3. Revised.	Accounts.
17,879,5	17,730,9	17,667,0	...	+ 1,06	+ 31
NET EXPENDITURE IN ENGLAND . . .					
199,3	48,2	4	—5,34	+ 3,75	+ 4,52
GUARANTEED COMPANIES . . .					
SUBSIDISED AND OTHER COMPANIES—					
—2,0	9,1	22,0	+ 2,17	+ 1,57	+ 82
—229,0	—63,5	—65,7	...	—61	—64
—74,7	—20,6	—18,1	...	—7	—7
4,9	5,8	5,8	...	...	...
55,0	63,9	62,4	...	...	+ 1
53,1	104,9	95,7	...	+ 2	+ 1
—63,6	—238,1	—236,5	+ 2	—2	...
Burma . . .					
TOTAL SUBSIDISED AND OTHER COMPANIES			+ 2,19	+ 89	+ 13
REMITTANCE ACCOUNTS—					
—751,0	—690,4	—686,6	+ 7	—12	—9
190,0	185,8	181,6	+ 1	+ 4	+ 3
—5,4	—25,9	124,3	+ 2	+ 2	+ 2
74,4	111,6	107,7	...	...	...
49,0	354,3	355,4	+ 1	+ 2	+ 2
—906,7	—582,1	—1,458,8	+ 2	+ 6	+ 4
Great Indian Peninsula Railway . . .					
Miscellaneous . . .			—2	—18	—24
TOTAL REMITTANCE ACCOUNTS			+ 11	—16	—22
TOTAL IN RUPEES			—3,04	+ 5,54	+ 4,74
TOTAL IN STERLING			£	£	£
			—20,3	+ 36,9	+ 31,6

171. The actuals under this head vary with the average rate of exchange, and variations in the sterling transactions of the Railways.

172. The Budget was calculated at an average rate of 16d. the rupee, but the actual average rate proved to be somewhat better, *vis.*, 16'002d. This accounts for the net credit of 31 under *Net Expenditure in England*. Under *Guaranteed Companies*, the Budget provided for a net debit under exchange of 9,59 on account of receipts in India on capital account of the Madras Railway and for a credit of 4,25 for recoveries on account of stores used on Revenue Account. The actual capital receipts on account of the Madras Railway were, however, smaller by £147,1, and as a consequence, the debit under Exchange on this account amounted to only 3,58. On the other hand, the credit under Revenue Stores was greater by 3,85, chiefly in consequence of larger sales of stores to Foreign Railways by the Madras Railway. Under *Subsidised Companies*, the smaller credit under Southern Mahratta was due to less payments in England for stores, etc., while the debit under Indian Midland was due to overdrafts against old capital which had not been anticipated at the time of the Budget. The variations from the Budget under other heads are not important and do not require any separate notice.

XXV.—Miscellaneous.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	Berar.	TOTAL.
Gain by Exchange on Transactions in India.	Accounts . . .	1901-2	...	...	...	...	...	...	...	...	5	...	5
	Budget . . .	1901-2	...	...	...	...	...	...	...	...	7	...	7
	Revised . . .	1902-3	...	...	...	...	...	...	...	...	2	26	28
	Accounts . . .	1902-3	...	...	...	...	...	...	...	...	2	21	23
Premium on Bills.	Accounts . . .	1901-2	1,43	1	33	...	31	4	6	2	13	32	2,65
	Budget . . .	1901-2	1,29	1	34	...	44	5	3	3	18	60	2,97
	Revised . . .	1902-3	2,16	1	20	...	35	5	7	4	18	42	3,48
	Accounts . . .	1902-3	2,07	1	22	...	35	5	6	3	16	43	3,39

Section E.—MISCELLANEOUS—continued.

XXV.—Miscellaneous—continued.

		India.	Central Provinces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	Berar.	TOTAL.
Unclaimed Deposits	Accounts . 1901-2	25	25	21	8	6,30	71	75	17	55	20	...	9,47
	Budget .	25	24	20	15	4,98	45	50	6	52	30	...	7,05
	Revised . 1902-3	21	24	20	...	5,67	16	50	5	52	38	12	8,05
	Accounts .	26	21	22	...	6,02	36	67	4	98	58	16	9,51
Government Audit Fees.	Accounts . 1901-2	26	14	43	2	54	41	...	...	16	15	...	2,11
	Budget .	31	14	43	2	47	40	...	...	16	14	...	2,07
	Revised . 1902-3	30	11	44	2	47	50	...	...	21	15	2	2,22
	Accounts .	37	15	45	2	70	50	...	...	21	15	4	2,59
Contributions	Accounts . 1901-2	...	63	...	5	2,34	6	38	3	81	31	...	4,61
	Budget .	...	53	...	5	57	5	36	5	76	6	...	2,43
	Revised . 1902-3	...	46	...	4	60	6	33	3	77	7	5	2,41
	Accounts .	...	46	1	4	64	6	32	5	78	4	8	2,48
Rents	Accounts . 1901-2	5	27	5,25	18	31	1,09	8	...	5,43	1	...	12,67
	Budget .	8	17	5,40	19	28	1,14	8	...	5,04	1	...	12,39
	Revised . 1902-3	6	23	5,30	20	34	1,05	9	...	5,90	1	1	13,19
	Accounts .	7	31	5,27	19	35	96	8	...	5,88	1	...	13,12
Miscellaneous Fees, Fines, and Forfeitures.	Accounts . 1901-2	59	3	22	...	21	...	11	...	53	8	...	1,77
	Budget .	58	...	45	...	16	1	11	...	53	8	...	1,62
	Revised . 1902-3	57	4	15	...	25	1	10	...	60	10	...	1,82
	Accounts .	60	...	18	...	33	1	10	1	57	12	...	1,92
Extraordinary Items.	Accounts . 1901-2	...	...	...	6	...	4	44	41	...	3	...	98
	Budget .	...	...	...	15	...	...	...	71	...	1	...	87
	Revised . 1902-3	...	...	...	10	...	2	...	89	...	6	...	1,07
	Accounts .	...	...	...	8	...	51	...	82	...	6	...	1,47
Other Items	Accounts . 1901-2	1,21	5,73	22	12	4,19	46	2,14	42	79	37	...	15,65
	Budget .	1,69	2,49	4,14	10	3,67	28	2,00	47	64	2,14	...	17,62
	Revised . 1902-3	1,32	1,90	18	11	4,15	52	2,85	73	1,04	50	91	14,21
	Accounts .	1,36	1,98	26	11	4,01	47	3,26	72	91	1,04	89	15,01
TOTAL IN RUPEES	Accounts . 1901-2	3,79	7,06	6,66	51	14,20	2,81	3,96	1,05	8,40	1,52	...	49,96
	Budget .	4,20	3,58	10,66	66	10,57	2,38	3,08	1,32	7,83	3,41	...	47,69
	Revised . 1902-3	4,62	2,99	6,47	47	11,83	2,37	3,94	1,74	9,22	1,71	1,37	46,73
	Accounts .	4,73	3,13	6,61	44	12,40	2,92	4,49	1,67	9,49	2,45	1,39	49,72
TOTAL IN STERLING	Accounts . 1901-2	.	.	.	.	.	.	.	.	Total India, equivalent in Sterling.	England.	Total, including England.	
	Budget .	.	.	.	.	.	.	.	.	£	£	£
	Revised . 1902-3	.	.	.	.	.	.	.	.	333,1	12,0	345,1	
	Accounts .	.	.	.	.	.	.	.	.	317,9	2,5	320,4	
	Accounts . 1901-2	.	.	.	.	.	.	.	.	311,6	9,3	320,9	
	Budget .	.	.	.	.	.	.	.	.	331,5	6,9	338,4	
	Revised . 1902-3	.	.	.	.	.	.	.	.
	Accounts .	.	.	.	.	.	.	.	.

173. The receipts in India exceeded the Budget Estimate by 2,03, but fell short of the actuals of the previous year by 24. The actuals included Berar receipts to the extent of 1,39. As compared with the Budget, the increase occurred under all the heads except *Other Items*, where there was a decrease. Under *Premium on Bills*, the excess in India (78) was due to the large demand for Telegraphic Transfers from December to March, in connection with the Burma rice trade. The smaller decreases in Burma (12) and Bombay (17), were due to the slack demand for supply bills and to the restrictions imposed on their issue, while that in Bengal was attributable to large issues of telegraphic orders on the District Currency Chests on payment of their equivalent and premium in the Calcutta Currency Office. Receipts from *Unclaimed Deposits* are of a fluctuating nature, and cannot be estimated accurately. Recoveries of arrears of audit fees from the Chittagong Municipality and several Wards' Estates mainly account for the increase in Bengal (23) under *Government Audit Fees*. The increase under *Rents* was chiefly due to large realizations of rents of Town, Civil Station and Nazul lands in Central Provinces, and to unexpected collections in Madras. Under *Miscellaneous Fees, Fines, and Forfeitures* the increase occurred chiefly in Bengal under "Fees for survey of Tea lands." Commutation value of Wasika Pensions under the First Oudh Loan lapsed to Government, accounts mainly for the increase against *Extraordinary Items* in the United Provinces of Agra and Oudh, and large realizations of fines from the Mahsud Tribes account for that in the North-West Frontier Province. There was a falling-off of 2,61 under *Other Items*, of which India contributed 33, Central Provinces 51, Burma 3,88, and Bombay 1,10, while Bengal showed an increase of 34, United Provinces of Agra and Oudh 19, Punjab 125, North-West Frontier Province 25, and Madras 27. The decrease in India was due to the Budget under percentage on Europe Stores, etc., having proved too high, in the

Section E.—MISCELLANEOUS—concluded.**XXV.—Miscellaneous—concluded.**

Central Provinces to the sale-proceeds of weaver's cloth not having realized the amount estimated, in Burma to low kheddah receipts, and in Bombay to less recoveries of Famine Relief expenditure. The increase in Bengal was chiefly due to sale of lands relinquished by the Assam-Bengal Railway, in the United Provinces of Agra and Oudh to higher receipts under sale of Nazul lands and houses, in the Punjab to sale of lands and receipts from the Copying Agency Account, in the North-West Frontier Province to an unexpected increase in tolls on the Khyber Road, due to a rise in the trade between Afghanistan and India, and in Madras to a special receipt on account of sale of lands for village extensions in Tenali Union in the Kistna District.

174. The receipts in England exceeded the Budget Estimate by £4,4 or R 66, the excess being mainly due to the recovery of the value and freight of a cargo lost.

Section E.—MISCELLANEOUS.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
2,67,42	EXPENDITURE— India (Rupee figures)	2,77,06	3,13,04	3,15,42
£ 1,782,9	Equivalent in Sterling	£ 1,847,1	£ 2,086,9	£ 2,102,8
2,356,5	England	2,381,2	2,399,9	2,391,2
4,139,4	TOTAL	4,228,3	4,486,8	4,494,0

175. The total expenditure in this section exceeded the Budget Estimate, and the actuals of the previous year, by £265,7 or R39,86 and £354,6 or R53,19, respectively. The Budget provided £20,3 or R3,04 under Exchange. As compared with the Budget, there were excesses of £6,9 or R1,04 under Superannuation Allowances and Pensions, chiefly due to the usual growth of expenditure in pension charges which was not sufficiently allowed for; of £34,5 or R5,18 under Stationery and Printing, due to large purchases of stationery in India and England; of £263,0 or R39,45 under Miscellaneous, due to heavy Remittance Charges, charges on account of Special Commissions of Enquiry, heavy remissions of *taccavi* advances and irrecoverable loans, chiefly in the United Provinces of Agra and Oudh, Bombay and Bengal, to heavy refunds of Suitors' Fund Deposits and expenditure in connection with the visit of His Royal Highness the Duke of Connaught in India, to the adjustment of contributions in aid of deficit balances of local Funds under this head instead of under 45.—Civil Works in the Central Provinces and Burma, and to Coronation Celebration charges all over India. Against these excesses, there were savings of £4,6 or R69 in the payment of Territorial and Political Pensions; and of £13,8 or R2,07 in the Absentee Allowances of Officers of the Civil and the Uncovenanted Service.

176. As compared with the actuals of the previous year, there were increases of £6,2 or R93 and of £59,9 or R8,99 in the payment of Territorial and Political Pensions and Superannuation Allowances and Pensions, respectively, both in India and England; of £26,7 or R4,00 under Stationery and Printing chiefly in England; and of £270,0 or R40,50 under Miscellaneous, chiefly due to the writing-off of irrecoverable *taccavi* loans in the Punjab and Bombay, and to the Coronation Celebration charges in almost all the provinces. These excesses were partly counterbalanced by a decrease of £8,2 or R1,23 in the Absentee Allowances of Officers in England.

27.—Territorial and Political Pensions.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Territorial and Political Pen- sions.	Accounts . 1901-2	1,01	2,32	...	8	10,45	8,11	1,59	14	5,76	5,53	...	35,02
	Budget . . .	1,02	2,31	...	9	10,61	8,01	1,27	61	6,45	6,12	...	36,49
	Revised . . .	1,01	2,31	...	9	10,72	8,29	1,25	70	6,05	5,52	...	35,94
	Accounts . 1902-3	1,01	2,18	...	8	10,57	8,30	1,29	71	5,94	5,52	...	35,60
Charitable Al- lowance.	Accounts . 1901-2	36	...	1,19	...	7	59	78	1	2	1	...	3,03
	Budget . . .	40	...	1,18	1	7	64	81	3	2	3	...	3,19
	Revised . . .	36	...	1,27	...	7	62	75	3	1	1	...	3,14
	Accounts . 1902-3	36	...	1,27	...	6	57	77	4	2	1	...	3,10
TOTAL RUPEES.	Accounts . 1901-2	1,40	2,32	1,19	8	10,52	8,70	2,37	15	5,78	5,54	...	38,05
	Budget . . .	1,42	2,31	1,18	10	10,68	8,65	2,08	64	6,47	6,15	...	39,68
	Revised . . .	1,37	2,31	1,27	9	10,79	8,91	2,00	73	6,06	5,53	...	39,08
	Accounts . 1902-3	1,37	2,18	1,27	8	10,63	8,87	2,06	75	5,96	5,53	...	38,70
								Total India, equivalent in Sterling.	England.		Total, including England.		
								£	£		£		
TOTAL IN STERLING	Accounts . 1901-2							253,7	10,7		264,4		
	Budget . . .							264,5	10,7		275,2		
	Revised . . .							260,5	10,8		271,3		
	Accounts . 1902-3							258,0	12,6		270,6		

Section E.—MISCELLANEOUS—continued.

27.—Territorial and Political Pensions—concluded.

177. The total Indian expenditure showed a saving of 98 as compared with the Budget Estimate, but exceeded the actuals of the previous year by 65. As compared with the Budget, all the provinces except Burma, United Provinces of Agra and Oudh and North-West Frontier Province showed savings. The savings in India and Madras were due to over-estimate, and those in the Central Provinces, Bengal and Bombay, to lapses by deaths and also, in the case of Central Provinces, to pensions remaining undrawn during the year, and in Bombay, to the provision of 47 for the Angria Family, not having been utilized. In Bengal, it was partly counterbalanced by a special payment of 50 for repairs of Nizamut Buildings damaged by the earthquake of 1897. The excess in the North-West Frontier Province (11), was due to arrear payments, that in Burma to enhanced rate of pension sanctioned for certain members of the ex-Royal family of Burma, and that in the United Provinces of Agra and Oudh, to extra payment of the Wasika pensions owing to the lunar intercalary month. The excesses of 9 (Imperial) in Burma, 22 (Imperial) in the United Provinces of Agra and Oudh and 11 (Imperial) in the North-West Frontier Province await sanction.

178. The excess in England was chiefly due to larger payments of pensions to the members of the family of the late Maharajah Dhuleep Singh.

28.—Civil Furlough and Absentee Allowances.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
11	India	6	5	3
...	Bengal	1	...	1
...	United Provinces of Agra and Oudh	...	...	1
...	Madras	1	1	...
...	Bombay	2	2	1
...	Berar	...	1	...
11	TOTAL IN RUPEES	10	9	6
£		£	£	£
8	Equivalent in Sterling	7	6	4
251,8	England	257,5	249,0	244,0
252,6	TOTAL INCLUDING ENGLAND	258,2	249,6	244,4

179. The Indian expenditure showed a saving of 4, as compared with the Budget Estimate, chiefly due to over-estimate. The excess of 1 (Imperial) in the United Provinces of Agra and Oudh requires to be sanctioned.

180. In England, the saving of £13,5 was due to a decrease in the Absentee Allowances of Officers of the Indian Civil Service and of the Uncovenanted Service.

29.—Superannuation Allowances and Pensions.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Superannuation and Retired Allowances.	Accounts . 1901-2	5,72	3,60	4,12	1,10	23,98	22,83	12,24	26	17,31	20,89	...	1,12,15
	Budget .	5,93	3,72	4,21	1,16	24,70	23,58	12,34	79	17,74	21,29	...	1,15,46
	Revised .	6,02	3,89	4,26	1,26	24,68	23,31	12,33	79	17,49	21,00	1,71	1,16,74
	Accounts . 1902-3	6,01	3,82	4,25	1,24	24,39	23,20	12,19	80	17,49	21,05	1,64	1,16,58
Compassionate Allowances.	Accounts . 1901-2	14	4	...	1	14	20	31	3	23	46	...	1,56
	Budget .	12	4	...	1	15	26	27	7	25	41	...	1,58
	Revised .	11	6	...	1	15	22	26	6	25	44	...	1,56
	Accounts . 1902-3	10	5	...	1	16	21	26	5	24	44	...	1,52
Gratuities	Accounts . 1901-2	5	2	6	1	9	12	11	...	20	10	...	76
	Budget .	3	3	7	3	7	12	13	2	13	13	...	76
	Revised .	3	3	8	1	8	11	11	1	14	25	1	86
	Accounts . 1902-3	5	4	7	1	7	11	11	1	15	30	1	93
Military Orphan and Medical Retiring Funds.	Accounts . 1901-2	...	1	4	1	37	13	12	...	5	4	...	74
	Budget .	...	1	4	1	40	13	10	1	4	3	...	78
	Revised .	...	1	3	2	35	12	14	1	3	3	...	74
	Accounts . 1902-3	1	1	3	2	34	13	15	1	3	5	...	78
Pensions of the Military Fund.	Accounts . 1901-2	3	...	...	...	11	22	1	...	26	13	...	76
	Budget .	5	...	...	...	15	22	7	...	20	11	...	80
	Revised .	1	...	...	...	10	22	...	...	23	11	...	67
	Accounts . 1902-3	2	...	...	...	5	24	...	...	27	11	...	69

Section E.—MISCELLANEOUS—continued.

29.—Superannuation Allowances and Pensions—concluded.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Madras	Bom- bay.	Berar.	TOTAL.
Pensions of the Civil Funds.	Accounts . 1901-2	11	1	...	...	2	1	...	...	7	3	...	25
	Budget .	8	...	...	...	2	...	...	...	7	3	...	20
	Revised .	12	1	...	...	2	1	...	...	5	3	...	24
	Accounts . 1902-3	4	2	...	...	...	1	1	...	5	...	...	13
Other Charges	Accounts . 1901-2	3	...	1	...	1	1	15	4	36	...	...	61
	Budget .	1	...	1	...	...	...	4	13	31	1	...	51
	Revised .	5	...	1	...	1	1	6	12	30	1	10	67
	Accounts . 1902-3	7	...	...	...	...	1	5	13	30	1	11	68
TOTAL IN RUPEES	Accounts . 1901-2	6,08	3,68	4,23	1,13	24,72	23,50	13,04	33	18,48	21,64	...	1,16,83
	Budget .	6,22	3,80	4,33	1,21	25,49	24,31	12,95	1,02	18,74	22,02	...	1,20,00
	Revised .	6,34	4,00	4,38	1,30	25,39	24,00	12,90	99	18,49	21,87	1,82	1,21,48
	Accounts . 1902-3	6,30	3,94	4,35	1,28	25,51	23,91	12,77	1,00	18,53	21,96	1,76	1,21,31

		Total India, equivalent in Sterling.	England.	Total, includ- ing England.
TOTAL IN STERLING	Accounts . 1901-2	£ 778,9	£ 1,976,7	£ 2,755,6
	Budget .	800,6	2,008,0	2,808,6
	Revised .	809,9	2,012,5	2,822,4
	Accounts . 1902-3	808,7	2,006,8	2,815,5

Excess over Budget Grant	Imperial	8	3	...	1	...	2	...	...	2	...	9	1,82
	Provincial	...	11	3	6	20	...	...	...	...	1	1,66	50
Excess sanctioned by Im- perial Government	Imperial	...	1	...	...	...	...	...	...	...	...	1,66	1,67
	Provincial	...	11	...	...	...	...	...	...	...	...	9	20
Excess sanctioned by Provincial Government	Provincial	...	...	3	6	20	...	...	...	...	...	...	29
	Imperial	8	2	...	1	...	2	...	...	2	...	...	15
Excess awaiting sanction of Imperial Government	Imperial	...	...	...	...	...	...	...	...	...	...	...	1
	Provincial	...	...	...	...	...	...	...	...	...	...	...	...

181. The Indian expenditure exceeded the Budget Estimate by 1,22, and the actuals of the preceding year by 4,48. The major portions of the excess occurred under *Superannuation and Retired Allowances and Gratuities*, and were due mainly, in the former case, to the usual growth of pension charges, and in the latter to a payment of 15 in Bombay to an Officer of the Central Provinces.

182. The following statement shows this growth during the last six years:—

	R
1897-98	99,83
1898-99	1,01,87
1899-1900	1,06,24
1900-1901	1,09,17
1901-1902	1,12,15
1902-1903	1,16,58

183. The increase of 6 under *Other charges* occurred chiefly in India, and was due to refunds of contributions towards leave allowances and pensions. As compared with the actuals of the previous year, the increases occurred chiefly under the first head.

184. In England, the decrease of £1,2 was due to savings under Military Funds, partly counterbalanced by increases in the pensions of Officers of the Uncovenanted Service and in the Indian Civil Service Family Pensions.

30.—Stationery and Printing.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Front- ier Prov- ince.	Madras	Bom- bay.	Berar.	TOTAL.
Stationery Office at the Presi- dency.	Accounts . 1901-2	...	...	...	...	1,78	...	...	...	36	33	...	2,47
	Budget .	...	...	...	...	1,65	...	...	...	46	34	...	2,45
	Revised .	...	...	...	...	1,74	...	...	...	42	33	...	2,49
	Accounts . 1902-3	...	...	...	...	1,86	...	...	...	48	33	...	2,67

Section E.—MISCELLANEOUS—continued.
30.—Stationery and Printing—continued.

			India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Pun- jab.	N.-W. Front- ier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL
Purchase of Stationery.	{ Accounts Budget Revised Accounts	1901-2	1	6	19	7	26.54	64	1.14	7	86	6.78	...	36.36
		1902-3	1	7	20	9	24.73	73	1.12	21	77	6.16	...	34.09
		1901-2	2	6	19	7	30.88	65	1.10	16	76	6.16	...	40.65
		1902-3	1	6	18	7	28.59	66	1.12	19	81	6.17	...	37.86
Government Presses.	{ Accounts Budget Revised Accounts	1901-2	6.43	86	3.77	80	3.84	3.11	1.90	2	3.39	4.12	...	28.24
		1902-3	7.50	90	4.07	83	3.98	3.36	1.73	10	3.43	4.27	...	30.26
		1901-2	6.30	80	3.72	75	4.10	3.26	1.90	18	3.44	4.10	28	28.83
		1902-3	7.16	80	3.51	78	4.08	3.18	1.95	23	3.58	4.47	23	29.97
Stationery sup- plied from Central Stores.	{ Accounts Budget Revised Accounts	1901-2	-27.57	97	2.81	25	6.73	4.61	1.59	12	5.26	5.22	...	...
		1902-3	-26.63	1.10	3.01	41	6.02	3.47	1.10	7	6.45	5.00	...	...
		1901-2	-28.14	1.01	3.01	37	6.02	4.02	1.33	13	6.59	5.30	36	...
		1902-3	-29.06	90	3.05	29	7.25	4.16	1.01	10	6.23	5.69	38	...
Stationery sup- plied to Postal, Telegraph, and Census De- partments.	{ Accounts Budget Revised Accounts	1901-2	-2.91	...	...	...	...	...	...	...	...	...	...	-2.91
		1902-3	-2.57	...	...	...	...	...	...	...	...	...	...	-2.57
		1901-2	-2.85	...	...	...	...	...	...	...	...	...	...	-2.85
		1902-3	-2.85	...	...	...	...	...	...	...	...	...	...	-2.85
Other Charges	{ Accounts Budget Revised Accounts	1901-2	7	8	...	...	38	46	74	1	95	18	...	2.87
		1902-3	8	12	...	...	33	35	81	24	1.33	11	...	3.37
		1901-2	17	3	...	...	41	39	66	8	1.18	14	3	3.07
		1902-3	8	3	...	...	40	36	70	6	84	12	2	2.61
Lump altera- tion.	{ Accounts Budget Revised Accounts	1901-2	...	...	...	...	...	...	...	...	...	...	...	...
		1902-3	6	...	...	...	...	...	...	...	...	...	...	...
		1901-2	...	...	...	...	...	...	...	...	...	...	...	...
		1902-3	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL IN RUPEES.	{ Accounts Budget Revised Accounts	1901-2	-23.97	1.97	6.77	1.13	39.27	8.92	5.37	22	10.82	16.63	...	67.01
		1902-3	-21.61	2.19	7.28	1.33	36.71	7.91	4.76	71	12.44	15.88	...	67.00
		1901-2	-24.44	1.90	6.92	1.19	43.15	8.32	4.89	55	12.39	10.03	67	71.51
		1902-3	-24.66	1.79	6.74	1.14	42.18	8.36	4.78	58	11.94	16.78	63	70.26
TOTAL IN STER- LING	{ Accounts Budget Revised Accounts	1901-2	...	...	...	...	...	...	...	...	...	...	...	...
		1902-3	...	...	...	...	...	...	...	...	...	...	...	...
		1901-2	...	...	...	...	...	...	...	...	...	...	...	...
		1902-3	...	...	...	...	...	...	...	...	...	...	...	...
Excess over Budget Grant	{ Imperial Provincial	Imperial	...	...	...	...	3.97	...	...	...	6	2	59	4.02
		Provincial	...	...	...	...	1.50	45	...	...	...	88	4	2.89
Excess sanctioned by Im- perial Government	{ Imperial Provincial	Imperial	...	...	...	...	3.97	...	...	...	...	...	59	4.50
		Provincial	...	...	...	...	...	...	...	...	...	...	4	...
Excess sanctioned by Local Government	{ Imperial Provincial	Imperial	...	...	...	...	...	...	...	...	...	...	...	...
		Provincial	...	...	...	...	1.50	45	2	...	...	17	...	2.14
Excess awaiting sanction of the Imperial Government	{ Imperial Provincial	Imperial	...	...	...	...	...	...	...	...	6	2	...	...
		Provincial	...	...	...	...	...	...	...	...	...	71	...	...

185. The expenditure in India exceeded the Budget Estimate, and the actuals of the previous year, by 2,66 and 3,23, respectively. The principal increases occurred under *Stationery Office at the Presidency* and *Purchase of Stationery*, mainly in Bengal, and amounted to 21 and 3,86, respectively. In the former case, it was due to increased expenditure under Supplies and Services and Contingencies, and in the latter to large purchases of stationery for Printing Presses and State Railways, as well as for supplies to officers on account of Delhi Coronation Durbar and other indenting officers. Under *Government Presses* there were excesses in Bengal (10), Punjab (22), North-West Frontier Province (4), Madras (15) and Bombay (20), which were generally due to more charges for piece-work establishment and overtime allowances; and in the Punjab, specially to cost of paper purchased for Jail Presses being now charged to this head, instead of to Jail manufactures as before, and in Bombay to the adjustment for the first time, of the convict labour employed in the Jail Presses. These excesses were more than counterbalanced by savings in India (34), Central Provinces (10), Burma (56), Assam (5), and the United Provinces of Agra and Oudh (18). In India, the saving was the result of large recoveries from the Postal, Telegraph and Census Departments, while in the other provinces, less establishment charges contributed mainly to the decrease.

Section E.—MISCELLANEOUS—continued.

30.—Stationery and Printing—concluded.

Under *Stationery supplied from Central Stores*, the Budget was exceeded in Burma, Bengal, the United Provinces of Agra and Oudh, the North-West Frontier Province, Bombay, and the Postal and Telegraph Departments. In the United Provinces of Agra and Oudh, it was due to increased demands of the Superintendent, Government Press, for printing Municipal and other departmental forms, while in Bengal and Bombay, the estimate furnished by the Superintendents of Stationery, proved too low. Under *Other Charges*, the decrease in the Central Provinces (9), was due to work done by the Secretariat Press, instead of by private presses; that in the Punjab (11), to the provision for certain publications, not having been fully utilised, and to the size of the annual reports, etc., having been considerably reduced; that in the North-West Frontier Province (18), to an over-estimate; and that in Madras (49), to less charges on account of printing settlement registers at private presses.

186. The increase in England was chiefly due to larger demands for stores than was provided for.

32.—Miscellaneous.

		India.	Central Prov- inces.	Burma.	Assam.	Bengal.	U. P. of Agra and Oudh.	Punjab.	N.-W. Fron- tier Prov- ince.	Mad- ras.	Bom- bay.	Berar.	TOTAL.
Allowances and Rewards.	Accounts. 1901-2	7	1	41	3	11	6	9	2	6	13	...	99
	Budget .	1	1	39	1	9	6	7	5	10	10	...	98
	Revised .	7	1	39	5	13	5	5	3	10	15	...	1.03
	Accounts. 1902-3	9	2	36	4	13	5	4	6	10	16	...	1.05
Remittance Charges	Accounts. 1901-2	58	12	50	12	52	63	3	...	48	82	...	4.10
	Budget .	31	10	50	20	60	60	34	4	47	60	...	3.76
	Revised .	67	7	25	31	50	67	35	4	50	44	74	4.54
	Accounts. 1902-3	68	6	47	31	47	71	37	4	59	43	69	4.82
Charitable Do- nations.	Accounts. 1901-2	8	2	4	3	97	29	7	...	60	81	...	2.91
	Budget .	8	3	4	5	1.20	33	7	...	58	83	...	3.21
	Revised .	8	3	14	3	1.11	29	5	...	58	80	...	3.17
	Accounts. 1902-3	9	3	16	3	1.13	28	5	1	55	83	...	3.16
Rewards for Destruction of Wild Ani- mals.	Accounts. 1901-2	1	17	26	16	8	9	5	1	17	48	...	1.48
	Budget .	1	18	28	18	10	11	8	1	21	6	...	1.22
	Revised .	1	16	30	10	8	10	5	1	16	7	3	1.13
	Accounts. 1902-3	1	17	33	16	8	10	4	1	15	6	1	1.12
Petty Establish- ments.	Accounts. 1901-2	2	12	2.35	18	28	29	1.56	3	3.15	6	...	8.04
	Budget .	2	12	4.59	20	33	26	1.55	10	3.30	8	...	10.55
	Revised .	2	14	1.49	20	31	24	1.57	10	3.65	7	27	8.06
	Accounts. 1902-3	3	13	1.47	20	33	23	1.84	12	3.23	6	40	8.08
Special Com- missions of Enquiry.	Accounts. 1901-2	1.26	...	...	...	20	3	...	...	7	4	...	1.60
	Budget .	53	...	...	...	5	2	...	...	5	...	...	65
	Revised .	3.07	6	7	6	2	14	21	1	30	13	...	4.07
	Accounts. 1902-3	2.52	6	7	6	...	14	21	1	29	12	...	3.48
Irrecoverable Loans written off.	Accounts. 1901-2	...	5.19	2	...	5	1.19	7	...	2	14.57	...	21.11
	Budget .	...	1.00	2	...	6	5	3.09	...	10	15.96	...	20.28
	Revised .	...	1.00	...	...	5	1.52	2.62	...	6	25.91	...	31.16
	Accounts. 1902-3	...	40	...	...	18	1.50	2.60	...	10	26.76	2	31.56
Rents, Rates, and Taxes.	Accounts. 1901-2	24	2	28	2	33	...	...	...	7	1.39	...	2.35
	Budget .	24	2	28	3	34	...	...	...	7	1.36	...	2.34
	Revised .	24	2	28	2	34	...	...	...	8	1.36	...	2.34
	Accounts. 1902-3	22	3	26	3	33	...	...	...	8	1.36	...	2.31
Extraordinary Items.	Accounts. 1901-2	6	...	...	...	...	...	...	...	...	...	...	6
	Budget .	...	...	...	...	...	...	...	...	...	1	...	1
	Revised .	...	...	...	...	...	...	...	...	...	...	...	...
	Accounts. 1902-3	1	...	...	...	...	...	...	...	...	...	15.31	15.32
Other Items .	Accounts. 1901-2	16	5	14	5	56	27	21	...	76	56	...	2.76
	Budget .	32	3	29	3	84	31	28	1	79	65	...	3.55
	Revised .	3.47	26	2.12	13	91	37	17	1	87	1.60	15.41	25.32
	Accounts. 1902-3	2.87	27	5.51	16	1.91	61	32	15	1.35	96	8	14.19
TOTAL IN RUPEES.	Accounts. 1901-2	2.48	5.70	4.00	59	3.10	2.85	2.38	6	5.38	18.86	...	45.40
	Budget .	1.52	1.49	6.39	73	3.61	1.74	5.48	21	5.67	19.71	...	46.55
	Revised .	7.63	1.75	5.04	96	3.45	3.38	5.07	20	6.30	30.59	16.45	80.82
	Accounts. 1902-3	6.52	1.17	8.63	99	4.56	3.02	5.51	40	6.44	30.74	16.51	85.09
										Total India, equivalent in Sterling.		England.	Total, including England.
										£		£	£
TOTAL IN STERLING	Accounts. 1901-2	...	...	...	...	...	...	...	...	302.6	20.2	...	322.8
	Budget .	...	...	...	...	...	...	...	...	310.3	19.5	...	329.8
	Revised .	...	...	...	...	...	...	...	...	538.8	25.3	...	564.1
	Accounts. 1902-3	...	...	...	...	...	...	...	...	567.3	25.5	...	592.8

Section E.—MISCELLANEOUS—concluded.

32.—Miscellaneous—concluded.

	India.	Central Prov- inces.	Burma.	Assam	Bengal.	U. P. of Agra and Oudh	Punjab.	N. W. Pro- v- ince.	Madras	Bom- bay.	Berar.	TOTAL.
Excess over Budget Grant { Imperial	5.01	...	...	12	...	13	3	14	13	...	16.07	21.63
Provincial	...	...	2.27	14	1.10	1.75	...	5	64	11.08	44	17.47
Excess sanctioned by Im- { Imperial	98	...	...	11	...	...	...	...	...	...	16.07	17.16
perial Government . { Provincial	...	...	...	...	...	...	...	...	...	...	26	26
Excess sanctioned by { Provincial	...	...	2.27	14	1.10	1.75	...	5	64	27	...	6.40
Local Government { Imperial	4.03	...	...	1	...	13	3	14	13	...	18	4.74
Excess awaiting sanction of { Provincial	...	...	...	...	...	...	...	...	...	10.91	...	10.81
the Imperial Government	...	...	...	...	...	...	...	...	...	...	...	...

187. The Indian expenditure exceeded the Budget Estimate, and the actuals of the previous year, by 38,54 and 39,69, respectively. The excesses included Berar figures to the extent of 16,51.

188. Under *Allowances and Rewards*, the excess in India (8) was due to a large number of officers having passed language examinations in Baluchistan. Under *Remittance Charges*, there were excesses in India (37), due chiefly to the loss incurred by Government on account of the payment of arrears of tribute payable to Holkar, in Government rupees; in Assam (11), to the movement of uncurrent coins to collecting depots for remittance to the Mint; in the United Provinces of Agra and Oudh (11), and Madras (12), to the frequent movements of coin. These excesses were partly counterbalanced by decreases in Bengal (13), due to large withdrawals of treasury surpluses by means of supply bills, and in Bombay (17), to less remittances to other provinces and to famine districts. Under *Petty Establishments*, the only noticeable variation was in Burma (3,12), where owing to the Kheddah Department having been formally transferred to the Civil Department from 1st October 1902, the provision was not utilized in full. This saving was counterbalanced to the extent of 33 in the Punjab, owing mainly to the debit to this head of the cost of furniture for the Circuit House at Delhi. Under *Special Commissions of Enquiry*, there was an excess in India (1,99), owing mainly to the expenditure in connection with the Indian Universities Commission, Industrial Education Conference, Furniture Committee, Police Commission, and Malkowal Commission; while those in the United Provinces of Agra and Oudh (12), Madras (24) and Bombay (12), represent charges connected with the Police Commission. Under *Irrecoverable Loans written off*, the excesses in the United Provinces of Agra and Oudh (1,45), and Bombay (10,80), were wholly on account, of remissions of *taccari* advances, and that in Bengal (12), on account of writes-off of zamindari embankment advances, while the savings in the Central Provinces (60) and the Punjab (49), represent less remissions by Government than was budgetted for. Under *Other Items*, there were excesses in all the provinces. In India, the excess was due to a special refund of Suitors' Fund Deposits, and charges in connection with the visit of His Royal Highness the Duke of Connaught; in the Central Provinces and Burma, to the change in the adjustment of contributions to Municipalities for deficit balances, from Civil Works to this head and to the Coronation festivities; in Assam, to the Coronation festivities entirely; in Bengal chiefly to the write-off, under the orders of the Government of India, of the irrecoverable amount misappropriated by the late Commissioner of Sunderbans; in Madras, to the repairing charges of the fishery vessel *Margarita* and the Coronation festivities, of which payments made in connection with the release of civil debtors form the greater portion; and in Bombay, mainly to the Coronation Celebration charges.

189. In England, there was an excess of £6,0 over the Budget Estimate, which was chiefly due to increased expenditure on the Insignia of Indian Orders.

Section F.—FAMINE RELIEF AND INSURANCE.

1901-2. Accounts. R	EXPENDITURE—	Budget. R	1902-3. Revised R	Accounts. R
1,31,93	India (Rupee figures)	1,48,55	1,47,78	1,46,95
£ 879,5 5,0	Equivalent in Sterling	£ 990,3 1,0	£ 985,2 3,0	£ 979,7 2,9
884,5	TOTAL	991,3	988,2	982,6

190. When the Budget Estimate was framed, the only provinces where famine conditions prevailed, were Ajmer-Merwara under India, the Punjab and Bombay, for which a provision of 63,48 was accordingly made, while 13,93 was assigned to the Construction of Protective Irrigation Works, £8,7 set apart for the Construction of Railways, and 71,14 reserved for the Reduction or Avoidance of Debt. Owing, however, to the cessation of the famine in Bombay and the Punjab, the expenditure on Famine Relief fell short of the Budget, while that on Construction of Protective Irrigation Works, also showed a saving. The result was an increase in the amount available for Reduction or Avoidance of Debt. The increase would have been greater, but for an increase in the charges for Construction of Protective Railways.

191. The following statement shows the total amount chargeable to this grant, and its distribution :—

Famine Relief and Insurance.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
79,36	33. Famine Relief	63,48	47,03	48,23
...	34. Construction of Protective Railways . . . . .	...	1,54	24
9,87	35. Construction of Protective Irrigation Works	13,93	15,51	13,77
42,70	36. Reduction or Avoidance of Debt	71,14	83,70	84,71
1,31,93	TOTAL	1,48,55	1,47,78	1,46,95
£ 879,5 5,0	Equivalent in Sterling	£ 990,3 1,0	£ 985,2 3,0	£ 979,7 2,9
884,5	TOTAL	991,3	988,2	982,6

Railway Revenue Account.

115,5	Net charges on account of Bengal-Nagpur Railway	8,7	11,8	17,4
115,5	TOTAL	8,7	11,8	17,4
1,000,0	GRAND TOTAL	1,000,0	1,000,0	1,000,0

33.—Famine Relief.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
25	India	1,88	2,72	5,80
54	Central Provinces . . . . .	...	2,60	2,25
7	Assam . . . . .	...	...	...
7	Bengal . . . . .	...	...	...
1	United Provinces of Agra and Oudh . . . . .	...	1	2
27	Punjab	13,60	20	17
49	Madras . . . . .	...	...	...
77,66	Bombay	48,00	41,50	39,99
79,36	TOTAL	63,48	47,03	48,23
£ 529,1 1	Equivalent in Sterling	£ 423,2 ...	£ 313,5 ...	£ 321,5 ...
529,2	TOTAL	423,2	313,5	321,5

Section F.—FAMINE RELIEF AND INSURANCE—*continued.*33.—Famine Relief.—*concluded.*

192. The expenditure in India was less than the Budget Estimate by 15,25. The saving was contributed by the Punjab and Bombay and was due to the termination of famine. Nevertheless, gratuitous relief was continued in Bombay longer than was anticipated. The amounts spent by the Native States of Bundi and Merwar on the earth-work of the Baran-Ajmer-Merwara Railway and debited to Government (*vide* G. I. F. D. No. 3182-A, dated the 3rd June 1903), represent mainly the excess in India. The re-appearance of famine conditions necessitated some expenditure in the Central Provinces. The excesses of 66 (Imperial, civil) in the Central Provinces and 1 (Provincial, civil) in the United Provinces of Agra and Oudh were sanctioned; and the excess of 3,78 (Imperial, civil) in India awaits sanction.

34.—CONSTRUCTION OF PROTECTIVE RAILWAYS.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts.
...	MADRAS { Bellary-Royadurg Railway			8
	{ Hospet-Kottur Railway		1,54	8
	{ Tirupatur Krishnagiri Railway			5
	{ Morappur-Dharmapuri Railway			3
...		...	1,54	24
£		£	£	£
...	Equivalent in Sterling . . . . .	...	10,3	1,6

The excess of 21 (Imperial) in Madras was covered by additional grant.

Railway Revenue Account.

193. The amount representing the net charge on the Revenues on account of the Bengal-Nagpur Railway against the grant for Famine Relief and Insurance is as follows:—

1901-2. Accounts. £		Budget. £	1902-3. Revised. £	Accounts. £
115,5	Net charge on account of Bengal-Nagpur Railway	8,7	11,8	17,4
115,5	TOTAL	8,7	11,8	17,4

35.—Construction of Protective Irrigation Works.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
1,15	INDIA	1,28	1,66	1,45
...	CENTRAL PROVINCES—			
...	Khayrbanda Tank . . . . .	...	27	25
1,74	Works for which neither Capital nor Revenue accounts are kept	40	3,23	1,57
	BENGAL—			
82	Dhaka Canal	1,21	85	84
1,55	Tribeni Canal	5,74	2,85	2,71
17	Works for which neither Capital nor Revenue accounts are kept . . . . .	...	6	4
	UNITED PROVINCES—			
20	Betwa Canal	1,10	31	31
47	Works for which neither Capital nor Revenue accounts are kept . . . . .	...	9	13
	PUNJAB—			
—9	Swat River Canal . . . . .	...	...	...
16	Works for which neither Capital nor Revenue accounts are kept	5	...	...
	NORTH-WEST FRONTIER PROVINCE—			
7	Swat River Canal	60	32	29
	MADRAS—			
50	Rushikulya project	70	40	58
56	Works for which neither Capital nor Revenue accounts are kept . . . . .	...	1,60	1,94
	BOMBAY—			
1	Nira Canal	13	4	2
2	Mhasvad tank	12	6	5
1	Chankapur tank	64	...	...
1,46	Shetphal tank	75	1,35	1,29
58	Maladevi tank	1,21	58	57
49	Works for which neither Capital nor Revenue accounts are kept . . . . .	...	1,84	1,73
9,87	TOTAL INDIA	13,93	15,51	13,77
£		£	£	£
65,8	Equivalent in Sterling	92,9	103,4	91,9
4,9	EXPENDITURE IN ENGLAND	1,0	3,0	2,9
70,7	GRAND TOTAL	93,9	106,4	94,8

Section F.—FAMINE RELIEF AND INSURANCE—concluded.

35.—Construction of Protective Irrigation Works—concluded.

194. The actuals of the year exceeded those of the previous year by Rs. 3,90, due chiefly to larger expenditure on the Tribeni Canal in Bengal, and to the cost of investigating Irrigation projects in Madras and Bombay. The difference between the actuals and the Budget Estimate is small.

36.—Reduction or Avoidance of Debt.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
Rs.		Rs.	Rs.	Rs.
42,70	India	71,14	83,70	84,71
£		£	£	£
284,6	Equivalent in Sterling	474,2	558,0	564,7

195. The charge under this head, represents as usual, the balance of the Famine Insurance grant, left after meeting the expenditure on the relief of famine and the construction of Protective works.

Section H.—RAILWAYS.

196. The following is a general statement of the Revenue Account, taking the gross figures for Guaranteed Railways instead of the net figures shown in the Finance and Revenue Accounts:—

	State Railways. R	Guaranteed Railways. R	1902-3. Subsidized Companies. R	Miscellaneous. R	TOTAL. R
GROSS RECEIPTS—					
India	28,70,61	2,82,67	4,83	...	31,58,11
	£	£	£	£	£
Equivalent in Sterling	19,137.4	1,884.5	32.2	...	21,054.1
England	2	...	17.9	...	18.1
TOTAL RECEIPTS	19,137.6	1,884.5	50.1	...	21,072.2
CHARGES.	R	R	R	R	R
INDIA—					
Working Expenses . . .	14,30,04	1,40,74	...	...	15,70,78
Surplus Profits . . .	44,04	13,33	...	...	57,37
Interest	5,02,05	1,25	...	...	5,03,30
Land and Supervision . .	...	—95	6,33	...	5,38
Miscellaneous Railway Ex- penditure . . . . .	...	...	...	8,84	8,84
TOTAL INDIA	19,76,13	1,54,37	6,33	8,84	21,45,67
	£	£	£	£	£
Equivalent in Sterling	13,174.2	1,029.2	42.2	58.9	14,304.5
ENGLAND—					
Interest	2,512.6	1,026.9	...	...	3,539.5
Annuities	2,999.2	...	...	...	2,999.2
TOTAL ENGLAND	5,511.8	1,026.9	...	...	6,538.7
TOTAL CHARGES	18,686.0	2,056.1	42.2	58.9	20,843.2

NET GAIN OR LOSS TO GOVERNMENT—

	£	£	£	£	£
— 1902-1903	+ 451.6	— 171.6	+ 7.9	— 58.9	+ 229.0
1901-1902	+ 1,154.6	— 249.2	+ 20.3	— 79.1	+ 846.6
1900-1901	+ 819.4	— 451.7	+ 5.5	— 48.1	+ 325.1
1899-1900	+ 747.1	— 617.1	— 10.7	— 42.6	+ 76.7
1898-1899	— 165.4	— 378.4	— 40.2	— 36.2	— 620.2
	R	R	R	R	R
1898-1899	— 25.57	— 57.19	— 6.02	— 5.43	— 94.21

197. These figures show that the net result of the working of all Railways was a gain of £229.0 after meeting all charges for interest, annuities, etc., which, compared with the gain in the previous year, shows a falling-off of £617.6 or R92.64. Under Receipts there was a decrease of £11.5 or R1.72 due mainly to a large falling-off in coal traffic on the East Indian Railway and in grain and seed traffic on the Rajputana-Malwa Railway, while there were small increases on some other lines. The total charges were larger by £606.1 or R90.91, of which R65.64 consists of an increase in working expenses due chiefly to heavy repairs and renewals of stock and maintenance of way and works consequent on the heavy strain of the previous year and £247.2 or R37.08 represents higher charges for Interest and Annuity due to the increased Capital employed in the construction of railways.

Section H.—RAILWAYS—RECEIPTS.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
30,33,21	RECEIPTS— India	29,92,22	30,01,24	30,17,37
£ 20,221,4 4,6	Equivalent in Sterling	£ 19,948,2 1,2	£ 20,008,3 18,1	£ 20,115,8 18,1
20,226,0	TOTAL	19,949,4	20,026,4	20,133,9

198. The following are the items comprised in this group, particulars of which are given in the succeeding statements :—

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	India—			
28,91,10	State Railways (gross)	28,37,50	28,59,10	28,70,61
1,37,25	Guaranteed Companies (net)	1,49,00	1,37,05	1,41,93
4,86	Subsidized Companies	5,72	5,09	4,83
30,33,21	TOTAL INDIA	29,92,22	30,01,24	30,17,37
£ 20,221,4	Equivalent in Sterling	£ 19,948,2	£ 20,008,3	£ 20,115,8
	England—			
3,2	State Railways (gross)	2	2	2
1,4	Subsidized Companies	1,0	17,9	17,9
4,6	TOTAL ENGLAND	1,2	18,1	18,1
20,226,0	GRAND TOTAL	19,949,4	20,026,4	20,133,9

199. *State Railways* :—The gross receipts under India for the year 1902-03 show a falling-off compared with the actuals of the previous year, of 20,49. The variations on the more important railways were as under :—

Increases (+)	Decreases (—)
Eastern Bengal 5,08	East Indian 36,52
Oudh and Rohilkhand 6	Rajputana-Malwa 31,25
Bengal-Nagpur 10,01	North Western 8,37
Bengal and North-Western 2,40	
Indian Midland 6,37	
Southern Mahratta 8,49	
South Indian 5,37	
Burma Railways 4,34	
Great Indian Peninsula 9,23	
Other State Railways—Imperial 3,93	
" Provincial 2	
" Local 35	
55,65	76,14

Net decrease 20,49

200. It will be seen from the above that there was an improvement in the earnings of all the more important railway systems with the exception of the East Indian, Rajputana-Malwa and North-Western Railways. The decreases on these lines were due ;—on the East Indian Railway (36,52) to the abnormal depression in the coal trade and the introduction during the year of a lower coal tariff ; on the Rajputana-Malwa Railway (31,25) to a

Section H.—RAILWAYS—RECEIPTS—*continued.*

heavy decline in goods traffic, chiefly in grain and pulse, following on the cessation of the special famine conditions of the preceding three years; and on the North-Western Railway (8,37) to smaller exports of grain and seed to Europe and the coast ports of the Bombay Presidency. The principal increases were due:—on the Bengal-Nagpur Railway (10,01) to general development of traffic and the opening of the Midnapur-Jherriah Branch; on the Great Indian Peninsula Railway (9,23) to an improvement in coaching traffic connected with the Delhi Coronation Durbar, and general development of goods traffic; on the Southern Mahratta Railway (8,49) to an improvement in passenger traffic attributable to the withdrawal of plague precautionary measures and the installation of His Highness the Maharaja of Mysore and larger traffic in cotton and seeds; on the Indian Midland Railway (6,37) to the special traffic connected with the Delhi Durbar and the more favourable wheat and cotton crops; on the South Indian Railway (5,37) to the opening of the Pamban Branch; on the Eastern Bengal Railway (5,08) to a larger flow of pilgrim traffic to Puri *via* the Bengal-Nagpur Railway route; and on the Burma Railways (4,34) to an increase in 3rd class passenger fares and the steady demand for Burma paddy.

201. Compared with the Budget Estimate there was a net gain of 33,11 made up of the following gains and losses:—

Gains (+)		Losses (—)	
Eastern Bengal	. 5,22	East Indian	. 35,89
North Western	. 28,16	Rajputana-Malwa	. 25,06
Oudh and Rohilkhand	. 5,27	Other Railways—Imperial	. 1,20
Bengal-Nagpur	. 38	„ Local	. 28
Bengal and North-Western	. 2,20		
Indian Midland	. 10,11		
Southern Mahratta	. 3,62		
South Indian	. 3,05		
Burma Railways	. 1,67		
Great Indian Peninsula	. 35,86		
	<hr/> 95,54		<hr/> 62,43
		Net gain 33,11	

202. The principal gains were due:—on the North Western Railway (28,16) to the anticipated falling-off in the abnormal grain and seed traffic of the previous year having only partly been realised and to the special traffic connected with the Delhi Coronation Durbar and the Hardwar Fair having exceeded expectations; on the Oudh and Rohilkhand Railway (5,27) to an over-estimate of the anticipated falling-off in goods traffic; and on the Great Indian Peninsula Railway (35,86) to the revival of coaching traffic beyond expectations and the unusually favourable cotton and seed crops. The variations on the other lines were due generally to the same causes as account for the variations compared with the actuals of the previous year.

203. *Guaranteed Railways.*—The total net receipts exceeded those of the previous year by 4,68 made up of an increase of 5,12 on the Madras Railway due mainly to the steady growth of 3rd class passenger traffic, an increase of 72 on the Extensions due to the larger mean mileage worked, and a decrease of 1,16 on the Bombay, Baroda and Central India Railway due chiefly to a falling-off in goods traffic under grain and seeds and to a larger share of the joint working expenses of the system falling against the Railway. The total net receipts fell short of the Budget Estimate by 7,07 made up of decreases of 8,13 and 93 respectively on the Bombay, Baroda and Central India Railway and Madras Railway Extensions, and an increase of 1,99 on the Madras Railway main line. These variations were due generally to the causes enumerated above and to an over-estimate of the mean mileage of the Extensions that would be open for traffic during the year.

Section H.—RAILWAYS—RECEIPTS—continued.

XXVI and 38.—State Railways—Gross Receipts and Working Expenses.

Accounts, 1901-2.			Capital Outlay to 31st March 1903.	RAILWAYS.	Budget, 1902-3.			Revised, 1902-3.			Accounts, 1902-3.		
Gross Receipts.	Working Expenses.	Net.			Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.
₹	₹	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹
INDIA—													
IMPERIAL.													
7,10,63	2,30,64	4,79,99	60,00,80	East Indian	7,10,00	2,37,00	4,73,00	6,70,00	2,41,60	4,28,31	6,74,11	2,40,91	4,33,20
1,70,14	87,10	82,05	15,02,56	Eastern Bengal	1,70,00	92,00	78,00	1,75,00	89,00	86,00	1,75,22	88,84	86,38
2,61,19	1,30,18	1,31,01	15,76,42	Rajputana-Malwa (a)	2,75,00	1,30,00	1,45,00	2,45,50	1,19,00	1,26,50	2,49,04	1,18,31	1,31,63
4,26,53	2,22,52	2,04,01	50,70,78	North-Western	3,90,00	2,15,00	1,75,00	4,18,00	2,40,00	1,78,00	4,18,16	2,42,94	1,75,22
1,35,21	65,84	69,37	18,06,95	Oudh & Rohilkhand	1,30,00	65,00	65,00	1,34,00	67,00	67,00	1,35,27	65,35	69,92
1,35,37	70,87	64,50	23,56,69	Bengal-Nagpur	1,45,00	73,00	72,00	1,46,00	73,58	72,42	1,45,38	73,90	71,48
99,80	74,10	25,70	(b) 5,00,20	Bengal and North-Western and Tirhoot	1,00,00	77,00	23,00	1,01,50	79,40	22,10	1,02,20	81,27	21,93
83,74	40,22	43,52	10,72,88	Indian Midland	80,00	38,40	41,60	92,00	45,93	46,07	90,11	46,17	43,94
57,13	40,60	16,53	9,93,21	Southern Mahratta	62,00	43,95	18,05	65,50	40,75	24,75	65,62	41,18	24,44
1,03,68	49,35	54,33	9,64,34	South Indian	1,06,00	55,00	51,00	1,06,50	48,10	58,50	1,09,05	45,76	63,29
1,22,33	69,44	52,89	12,86,27	Burma	1,25,00	67,00	58,00	1,25,00	71,81	53,19	1,21,67	72,63	54,04
4,26,63	2,03,03	2,23,60	41,21,09	Great Indian Peninsula	4,00,00	1,92,00	2,08,00	4,37,50	2,18,57	2,18,93	4,35,86	2,21,23	2,14,63
27,52,38	12,92,08	14,50,40	2,78,61,19	TOTAL	26,93,00	12,85,35	14,07,65	27,16,50	13,34,73	13,81,77	27,27,59	13,37,49	13,50,10
OTHER RAILWAYS, IMPERIAL.													
...	...	...	1,15,26	Tinnevely-Oulon	1,30	68	62	70	30	40	70	30	40
4,01	2,45	1,56	4,045	Jodhpur Hyderabad (British Section)	4,80	2,50	2,30	5,15	2,90	2,25	5,05	2,91	2,14
39	25	14	2,37	Palampur-Deema	40	28	12	35	26	9	32	25	7
2,93	1,49	1,44	29,64	Bhopal	2,95	1,40	1,55	3,60	1,76	1,84	3,46	1,75	1,71
6,99	4,33	2,66	15,27	Warora Colliery	7,00	4,40	2,60	6,70	4,40	2,30	6,75	4,45	2,30
2,64	1,20	1,44	11,03	Bezawada Extension	2,95	1,16	1,79	2,85	1,50	1,35	3,02	1,49	1,53
20,92	16,96	3,96	11,35,34	Assam-Bengal	23,00	16,50	6,50	21,00	18,50	2,50	21,10	18,62	2,48
13,93	7,40	6,53	1,31,68	Bengal Central	14,00	7,34	6,66	13,15	7,62	5,53	13,25	7,72	5,53
13,87	6,52	7,35	1,13,09	Lucknow-Bareilly	14,00	6,46	7,54	14,25	6,80	7,45	14,54	6,77	7,77
4,37	2,10	2,27	59,05	Guntakal-Mysore	4,20	2,50	1,70	4,60	2,90	1,70	4,72	2,93	1,79
14,05	10,26	3,79	1,57,85	Frontier	14,00	9,50	4,50	16,30	10,50	5,80	16,42	10,49	5,93
40,90	25,13	15,77	6,15,30	Mysore	47,00	24,00	23,00	45,00	27,00	18,00	44,54	30,07	14,47
1,62	73	89	27,51	North-East line, Madras Railway.	1,82	82	1,00	2,40	1,08	1,32	2,41	1,08	1,33
2,97	1,14	1,83	20,21	Brahmaputra-Sultanpur	2,60	1,30	1,30	2,50	1,25	1,25	2,54	1,27	1,27
1,34,89	80,96	53,93	24,80,65	Hardwar-Dehra	1,40,02	79,24	60,78	1,38,55	86,77	51,78	1,38,82	90,10	48,72
28,87,27	13,73,94	15,13,33	3,03,41,84	TOTAL OTHER RAILWAYS, IMPERIAL	28,33,02	13,64,50	14,68,43	28,55,05	14,21,50	14,33,55	28,66,41	14,27,59	14,38,82
Surplus Profits and share of net earnings, etc.													
...	1,79	-1,79	...	Bengal-Nagpur	...	...	...	...	42	-42	...	42	-42
...	1,93	-1,93	...	Indian Midland	...	...	...	...	7	-7	...	7	-7
...	21,87	-21,87	...	East Indian	...	23,00	-23,00	...	20,31	-20,31	...	20,54	-20,54
...	14	-14	...	Rajputana-Malwa (a)	...	...	...	...	...	...	...	6	-6
...	1,61	-1,61	...	Bengal Central	...	1,66	-1,66	...	1,38	-1,38	...	1,42	-1,42
...	1,18	-1,18	...	Lucknow-Bareilly	...	1,04	-1,04	...	70	-70	...	73	-73
...	4,33	-4,33	...	Southern Mahratta	...	4,55	-4,55	...	5,75	-5,75	...	5,81	-5,81
...	1,02	-1,02	...	Mysore	...	1,00	-1,00	...	1,50	-1,50	...	1,40	-1,40
...	6,15	-6,15	...	South Indian	...	5,00	-5,00	...	5,50	-5,50	...	5,53	-5,53
...	4,42	-4,42	...	Burma	...	4,50	-4,50	...	4,69	-4,69	...	4,69	-4,69
...	2,72	-2,72	...	Great Indian Peninsula	...	1,75	-1,75	...	2,93	-2,93	...	2,93	-2,93
...	0	-0	...	Brahmaputra-Sultanpur	...	8	-8	...	82	-82	...	23	-23
...	11	-11	...	Hardwar-Dehra	...	20	-20	...	20	-20	...	21	-21
...	47,36	-47,36	...	TOTAL SURPLUS PROFITS, ETC.	...	42,78	-42,78	...	43,67	-43,67	...	44,04	-44,04
28,87,27	14,21,30	14,65,97	3,03,41,84	TOTAL IMPERIAL	28,33,02	14,07,37	14,25,65	28,55,05	14,65,17	13,80,88	28,66,41	14,71,63	13,94,78
PROVINCIAL.													
83	84	-1	9,04	Jorhat	88	75	13	85	88	-3	88	85	3
3	8	-5	...	Cherra-Companyganj	...	...	...	...	...	...	...	...	...
86	92	-6	9,04	TOTAL PROVINCIAL	88	75	13	85	88	-3	88	83	5
LOCAL.													
2,97	1,63	1,34	41,68	Mayavaram-Mutupet	3,60	2,13	1,47	3,20	1,67	1,53	3,32	1,62	1,70
28,91,10	14,23,85	14,67,25	3,03,92,56	TOTAL INDIA	28,37,50	14,10,25	14,27,25	28,59,10	14,67,72	13,91,38	28,70,61	14,74,08	13,96,53
10,27,40	9,49,23	9,78,17	202,017,1	Equivalent in Sterling	18,916,7	9,401,7	9,515,0	19,060,7	9,784,8	9,275,9	19,137,4	9,827,2	9,310,4
2	...	2	...	England—	...	...	...	...	...	...	...	...	...
30	...	30	...	East Indian	...	...	...	...	...	...	...	...	...
10,27,72	9,49,23	9,78,49	202,617,1	Indian Midland	...	...	...	...	...	...	...	...	...
GRAND TOTAL													
18,916,9	9,401,7	9,515,2	10,060,9		18,916,9	9,401,7	9,515,2	10,060,9	9,784,8	9,276,1	19,137,6	9,827,2	9,310,4

(a) Includes the Godhra-Rutlam-Nagda Railway.

(b) Outlay on Tirhoot Railway.

Section H.—RAILWAYS—RECEIPTS—continued.

STATE RAILWAYS—IMPERIAL.

East Indian Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	EARNINGS—			
2,07,56	Coaching	2,11,44	2,08,00	2,09,68
4,91,07	Goods	4,87,47	4,51,23	4,57,92
12,03	Miscellaneous and Suspense	11,12	10,80	6,54
<u>7,10,66</u>	TOTAL	<u>7,10,03</u>	<u>6,70,03</u>	<u>6,74,14</u>

204. The receipts for 1902-3 show a falling-off of 36,52 compared with the actuals of the previous year. The decrease occurred under *Goods* traffic and was due mainly to the abnormal depression in the coal trade and partly to a lower coal tariff having been introduced in August 1902. The decrease of 35,89 compared with the Budget Estimate was due mainly to the same causes.

Eastern Bengal Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	EARNINGS—			
56,83	Coaching	58,00	60,70	61,72
1,01,02	Goods	1,00,95	1,02,46	1,00,46
12,29	Miscellaneous and Suspense	11,05	11,84	13,04
<u>1,70,14</u>	TOTAL	<u>1,70,00</u>	<u>1,75,00</u>	<u>1,75,22</u>

205. Compared with the actuals of the previous year there was an improvement in receipts of 5,08, due mainly to the flow of pilgrim traffic to Puri that followed on the opening of the Howrah route *via* the Bengal-Nagpur Railway, and to larger movements of pilgrims in connection with certain bathing festivals held in April 1902. The opening of new stations on the Kaunia-Dhubri Extension, extensive through-bookings with the Bengal and North-Western Railway *via* Katihar, and development of cooly and fish traffic contributed to the increase. The same causes generally account for the increase of 5,22 compared with the Budget Estimate.

Rajputana-Malwa Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	EARNINGS—			
72,71	Coaching	70,00	72,00	72,55
2,05,68	Goods	2,01,00	1,69,00	1,70,49
2,80	Miscellaneous and Suspense	4,00	4,50	6,90
<u>2,81,19</u>	TOTAL	<u>2,75,00</u>	<u>2,45,50</u>	<u>2,49,94</u>

206. Compared with the actuals of the previous year the receipts show a falling-off of 31,25 due mainly to the heavy decline in *Goods* traffic, chiefly under grain and pulse, oil-seeds, sugar and salt, that followed on the cessation of the special famine conditions of the preceding three years, and to the diversion of traffic to the Jodhpur-Bikanir and Southern Punjab Railways. The decrease of 25,06 compared with the Budget Estimate was due generally to the same causes.

Section H.—RAILWAYS—RECEIPTS—continued.

North-Western Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
EARNINGS—				
1,33,44	Coaching	1,30,00	1,47,00	1,49,15
2,84,39	Goods	2,51,00	2,64,00	2,62,42
8,70	Miscellaneous and Suspense	9,00	7,00	6,59
<u>4,26,53</u>	TOTAL	<u>3,90,00</u>	<u>4,18,00</u>	<u>4,18,16</u>

207. Compared with the actuals of the previous year, there was a falling-off of 8,37, due mainly to smaller bookings of grain and seed for export to Europe and the coast ports of the Bombay Presidency, and to smaller imports of bounty-fed sugar. The decrease on this account, was to some extent compensated for by an increase in Coaching traffic attendant on the Coronation Assemblage at Delhi and the Hardwar Fair and by the opening of the Ludhiana-Dhuri-Jakhal and Khusalgarh-Kohat Railways. Compared with the Budget Estimate, the actuals show an increase of 28,16. As noted in the last report, the year 1901-2 was a record year in the history of the North-Western Railway, and in framing the Budget Estimate, due allowance was made for a falling-off in the abnormal export traffic in grain and seeds. The anticipated falling-off was, however, only partly realized, and the increase in coaching traffic consequent on the Delhi Durbar and the Hardwar Fair, exceeded expectations.

Oudh and Rohilkhand Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
EARNINGS—				
56,47	Coaching	54,50	55,00	56,03
67,23	Goods	65,50	64,70	65,85
11,51	Miscellaneous and Suspense	10,00	14,30	13,39
<u>1,35,21</u>	TOTAL	<u>1,30,00</u>	<u>1,34,00</u>	<u>1,35,27</u>

208. The receipts for the year 1902-3, have more than equalled these of the previous year which were the best on record of the Oudh and Rohilkhand Railway. This result would not have been attained, but for the special traffic connected with the Coronation Assemblage at Delhi, as, owing to the prevalence of plague, there was a large falling-off in ordinary traffic chiefly under grain, pulse and oil-seeds. The increase of 1,88 under *Miscellaneous and Suspense*, was due mainly to the adjustment of arrears of *Link* traffic exchanged with the Bengal and North-Western Railway, as explained in the note under that railway. Compared with the Budget Estimate, the actuals show an increase of 5,27. Here, also, it was not considered prudent, at the time the Budget Estimate was framed, to expect a continuance of the abnormal traffic of the previous year.

Bengal-Nagpur Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
EARNINGS—				
59,08	Coaching	63,25	57,95	57,85
70,60	Goods	75,50	79,65	79,46
5,69	Miscellaneous and Suspense	6,25	8,40	8,07
<u>1,35,37</u>	TOTAL	<u>1,45,00</u>	<u>1,46,00</u>	<u>1,45,38</u>

209. Compared with the actuals of the previous year, the receipts show an improvement of 10,01, due to general development of goods traffic, especially coal, and to the opening to traffic from 1st February 1903 of the Midnapur-Jherriah Branch. Compared with the Budget Estimate, there was a small increase of 38.

Section H.—RAILWAYS—RECEIPTS—continued.
Bengal and North-Western and Tirhoot Railways.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	EARNINGS—			
40.48	Coaching	41.30	43.58	44.13
48.06	Goods	49.13	48.70	49.30
11.26	Miscellaneous and Suspense	9.57	9.22	8.87
<u>99.80</u>	TOTAL	<u>1,00.00</u>	<u>1,01.50</u>	<u>1,02.30</u>

210. The receipts were better than those of the previous year by 2,40, due to development of traffic on the newly-opened extensions, and to general improvement in both passenger and goods traffic of the combined system. The decrease of 2,39 under *Miscellaneous and Suspense*, was mainly due to the adjustment of arrears of *Link* traffic exchanged with the Oudh and Rohilkhand Railway. The same causes generally account for the increase of 2,20, compared with the Budget Estimate.

Indian Midland Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	EARNINGS—			
26.98	Coaching	25.80	31.00	30.85
64.22	Goods	61.30	69.50	67.17
1.32	Miscellaneous and Suspense	1.40	1.10	1.92
<u>92.52</u>	TOTAL	<u>88.50</u>	<u>1,01.60</u>	<u>99.94</u>
8.78	Deduct—Bhopal Railway earnings	8.50	9.60	9.83
<u>83.74</u>	Net Indian Midland Railway proper	<u>80.00</u>	<u>92.00</u>	<u>90.11</u>

211. The increase of 6,37, compared with the actuals of the previous year, was due to an improvement in both Coaching and Goods traffic, attributable mainly to the Delhi Coronation Durbar, and to more favourable wheat and cotton crops. The increase of 10,11 compared with the Budget Estimate, was due mainly to the same causes.

Southern Mahratta Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	EARNINGS—			
19.48	Coaching	19.05	23.25	23.00
36.37	Goods	41.65	41.05	40.74
1.38	Miscellaneous and Suspense	1.30	1.20	1.88
<u>57.13</u>	TOTAL	<u>62.00</u>	<u>65.50</u>	<u>65.62</u>

212. Compared with the actuals of the previous year, there was an improvement in receipts of 8,49, of which 3,52 occurred under *Coaching* and 4,47 under *Goods* traffic. The increase in *Coaching* traffic is attributable to the withdrawal of plague-precautionary measures, the adoption of increased 3rd class passenger fares by mail trains, and the enhancement of 1st and 2nd class passenger fares. The increase was largely contributed to by the special traffic connected with the Coronation Assemblage at Delhi, and the installation of His Highness the Maharaja of Mysore. Under *Goods*, the increase of 4,47 was due to general improvement in traffic, especially under cotton and seeds following on the agricultural prosperity of the year. The same causes generally account for the increase of 3,62 compared with the Budget Estimate.

Section H.—RAILWAYS—RECEIPTS—continued.
South Indian Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
EARNINGS—				
52,91	Coaching	54,00	58,00	58,99
48,23	Goods	49,75	47,25	48,47
2,54	Miscellaneous and Suspense	2,25	1,25	1,59
<u>1,03,68</u>	TOTAL	<u>1,06,00</u>	<u>1,06,50</u>	<u>1,09,05</u>

213. Compared with the actuals of the previous year, the receipts were better by 5,37, due mainly to an improvement in Coaching traffic consequent on a favourable season for passengers, and to the opening for public traffic, of the Pamban Branch in August 1902. The increase of 3,05 compared with the Budget Estimate, is attributable generally to the same causes.

Burma Railways.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
EARNINGS—				
54,67	Coaching	56,50	57,00	57,99
64,84	Goods	66,00	65,50	66,24
2,82	Miscellaneous and Suspense	2,50	2,50	2,44
<u>1,22,33</u>	TOTAL	<u>1,25,00</u>	<u>1,25,00</u>	<u>1,26,67</u>

214. Compared with the actuals of the previous year, which were the highest on record of the Burma Railways, the receipts for 1902-3 show an improvement of 4,34. Under *Coaching*, there was an increase of 3,32, mainly in 3rd class passenger fares, the result of continued development of traffic on the old sections of the line, and the opening up of new extensions, while *Goods* traffic was better by 1,40 owing to the steady demand for Burma paddy in Indian and other markets. Compared with the Budget Estimate, the increase of 1,67 was due generally to the same causes.

Great Indian Peninsula Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
EARNINGS—				
1,00,70	Coaching	96,75	1,07,80	1,08,83
3,23,57	Goods	3,00,00	3,26,00	3,23,68
2,36	Miscellaneous and Suspense	3,25	3,70	3,35
<u>4,26,63</u>	TOTAL	<u>4,00,00</u>	<u>4,37,50</u>	<u>4,35,86</u>

215. Compared with the actuals of the previous year, the receipts show an improvement of 9,23, mainly under Coaching traffic connected with the Delhi Durbar, but due also to general development of traffic consequent on the cessation of famine. During the earlier months of the year, there was a decline in Goods traffic chiefly under grain and seeds from Upper India, but the fall on this account was more than compensated by a favourable cotton crop, and a large business in seed at the close of the year. Compared with the Budget Estimate, there was an increase of 35,86, due to the revival of Coaching traffic beyond expectations, and the unusually favourable cotton and seed crops, to which may be added the special traffic connected with the Coronation Durbar.

Section H.—RAILWAYS—RECEIPTS—continued.

Other State Railways—Imperial.

1901-2.
Accounts.

R

1,34,89

Budget.

R

1,40,02

1902-3.
Revised.

R

1,38,55

Accounts.

R

1,38,82

216. Compared with the actuals of the previous year, there was a net increase in receipts of 3,93, made up of increases aggregating 7,28 and decreases of 3,35. The principal increases were, 237 on the Mysore Railway due to an improvement in Passenger traffic connected with the Delhi Durbar, and the installation of His Highness the Maharaja of Mysore, and to better traffic in cotton and seeds; 1,04 on the Jodhpur-Hyderabad Railway, due to general development of traffic; 79 on the Brahmaputra-Sultanpur Railway, owing to the line having been open for the full 12 months of the year, as against only 9 months in 1901-2; 70 on the Tinnevelly-Quilon Railway, due to the opening of the line in June 1902; 67 on the Lucknow-Bareilly Railway, due to larger receipts on account of *Link* traffic and supervision charges recoverable from the Powayan Steam Tramway, and 53 on the Bhopal State Railway, due to improved passenger traffic connected with the Delhi Durbar, and to better crops. The main decreases were, 2,36 on the North-East line, Madras Railway, due to the stoppage of traffic caused by breaches in the line consequent on heavy floods, and 68 on the Bengal Central Railway, due to a falling-off in jute traffic and in sundry receipts from hire of vehicles, etc., by foreign railways. The actuals fell short of the Budget Estimate by 1,20. There were decreases aggregating 6,10, of which the principal were, 2,46 on the North-East line, Madras Railway, due to breaches in the line caused by heavy floods; 1,90 on the Assam-Bengal Railway owing to the development of traffic, allowed for in the Budget Estimate, not having been realised; 75 on the Bengal Central Railway, due to a falling-off in jute traffic and sundry receipts, and 60 on the Tinnevelly-Quilon Railway, owing to the opening of only 19 miles of line, as against 50 miles allowed for in the Budget Estimate. The increases total 4,90 of which 2,42 occurred on the Mysore Railway, due to improved Passenger and Goods traffic as explained above, in the comparison with actuals of the previous year; 59 on the Brahmaputra-Sultanpur Railway, due to general development of traffic beyond that allowed for, in the Budget Estimate; 52 on the Guntakul-Mysore Frontier Railway, due to an improvement in cross traffic interchanged with the South Indian Railway; and 54 and 51 respectively on the Lucknow-Bareilly and Bhopal State Railways, attributable to the same causes as account for the increases compared with the actuals of the previous year.

State Railways—Provincial.

1901-2.

Accounts.

R

86

Budget.

R

88

1902-3.

Revised.

R

85

Accounts.

R

88

217. These figures relate to the Jorhat Railway.

State Railways—Local.

1901-2.

Accounts.

R

3,97

Budget.

R

3,60

1902-3.

Revised.

R

3,20

Accounts.

R

3,32

218. These figures relate to the Mayavaram-Mutupet Railway.

Section H.—RAILWAYS—RECEIPTS—continued.

XXVII.—Guaranteed Companies—Net Traffic Receipts.

ACCOUNTS, 1901-2.			GUARANTEED RAILWAY COMPANIES.	BUDGET, 1902-3.			REVISED, 1902-3.			ACCOUNTS, 1902-3.			Guaranteed interest, 1902-3.	Percentage of working expenses on receipts.
Gross Receipts.	Working Expenses.	Net.		Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.	Gross Receipts.	Working Expenses.	Net.		
₹	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
1,55,00	71,97	83,03	Bombay, Baroda and Central India	1,65,00	75,00	90,00	1,56,00	78,00	78,00	1,60,12	78,25	81,87	70,99	48.67
1,10,33	56,46	53,87	Madras	1,14,00	57,00	57,00	1,18,00	60,00	58,00	1,20,68	61,60	58,90	84.29	51.12
57	22	35	Ditto Extensions	3,50	1,50	2,00	1,85	80	1,05	1,87	80	1,07		42.78
2,65,90	1,28,65	1,37,25	TOTAL	2,82,50	1,33,50	1,49,00	2,75,85	1,38,80	1,37,05	2,82,67	1,40,74	1,41,93	1,55,28	49.79
£	£	£		£	£	£	£	£	£	£	£	£	£	
1,772.7	857.7	915.0	Equivalent in Sterling.	1,883.4	890.0	993.4	1,839.0	925.3	913.7	1,864.5	938.3	946.2	1,035.2	

Gross Receipts.

219. The receipts of the Bombay, Baroda and Central India Railway were better than those of the previous year by 5,12, made up of an increase of 9,09 in net suspense transactions, due to smaller payments to foreign railways on account of through traffic and miscellaneous receipts, and a decrease of 3,97 under earnings, due to a falling-off in Goods traffic, chiefly under food-grains, oil-seeds, and carriage of coal for the Rajputana-Malwa Railway. On the Madras Railway, the increase of 10,35 was due partly to the steady growth of 3rd class Passenger traffic and partly to the adjustment of arrear charges under the contract for working the North-East line. Fluctuations in suspense, chiefly in through traffic transactions with the West Coast Extensions and the Great Indian Peninsula Railway contributed to the increase. The increase of 1,30 on the Extensions was due to the larger mean mileage open during the year and to general development of traffic. The same causes generally account for the variations from the Budget Estimate, with the exception of the decrease of 1,63 on the Madras Railway Extensions which was due to the mean mileage open during the year, having been considerably less, than was allowed for in the Estimate.

Working Expenses.

220. The working expenses of the Bombay, Baroda and Central India Railway exceeded those of the previous year by 6,28. This was due chiefly to the large fall in the earnings of the Rajputana-Malwa Railway (about 31,25 below last year's actuals) resulting in a larger proportion of the gross expenses of the entire system falling against the Company's section. Other factors which contributed to the increase were, the special credit in the accounts for 1901-2, in connection with the transfer of outlay on the Narbada Bridge Protective Works to Capital account, and the special debit of 2,41 in the year under review, on account of loss on timber in the Parel Workshops. The increase of 3,25, compared with the Budget Estimate, is attributable generally to the same causes. On the Madras Railway, the increases of 5,23 compared with the actuals of the previous year and 4,69, compared with the Budget Estimate, were due to larger repairs and renewals of permanent way and rolling stock. The lapse of 70 from the Budget provision for the Madras Railway Extensions, follows on the smaller traffic worked.

Section H.—RAILWAYS—RECEIPTS—concluded.

XXVIII.—Subsidized Companies (Repayment of Advances of Interest).

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R		R	R	R
4,29	Mysore Railway	3,66	2,77	2,53
57	Tinnevely-Quilon Railway (Native State Section)	2,06	2,31	2,30
...	Ahmedabad-Dholka Railway . . . . .	..	1	...
4,86	TOTAL INDIA	5,72	5,09	4,83
£		£	£	£
32,4	Equivalent in Sterling	38,1	33,9	32,2
1,4	ENGLAND—	1,0	1,0	1,0
...	Rohilkhand-Kumaon Railway . . . . .	...	16,9	16,9
33,8	Southern Punjab Railway	39,1	51,8	50,1
	TOTAL			

221. The credits under India, represent the amounts recoverable from the Mysore and Travancore Durbars and from the Ahmedabad-Dholka Railway Company. The recovery from the Mysore Durbar, is in settlement of the net charge for interest paid to the Southern Mahratta Railway Company in connection with the Mysore Railway.

222. The details of the amounts recoverable are given below:—

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R		R	R	R
	INDIA—			
	MYSORE RAILWAY—			
7,21	Interest on Capital	7,20	7,20	7,20
15	Less—Charge for interest borne by Government for the unexpended balance of the Capital retained in its hands	4	13	13
7,06		7,16	7,07	7,07
2,77	Net receipts	3,50	4,30	4,54
4,29	Net charge for interest recoverable from the Mysore Durbar	3,66	2,77	2,53

The recovery from the Travancore Durbar is on account of:—

- (i) interest on so much of the South Indian Railway debentures as has been raised for the Native State Section of the Tinnevely-Quilon Railway, and
- (ii) interest on Government advances, *i.e.*, on outlay in excess of the amount of debenture capital raised in respect of the section.

The recovery due from the Ahmedabad-Dholka Railway Company, represents interest and dividends on the shares aggregating Rs59,900 allotted to Government in respect of survey expenditure and the value of famine earthwork at normal rates, which is treated as a Government share in the undertaking. No recovery was made during the year under review.

223. The credits under England represent the amounts received from the Rohilkhand-Kumaon and Southern Punjab Railway Companies, in settlement of the Government share of the surplus profits of those Railways.

Section H.—RAILWAYS—EXPENSES.

1901-2. Accounts. R	EXPENDITURE—	Budget. R	1902-3. Revised. R	Accounts. R
19,44,45	India	19,63,19	19,98,90	20,04,93
£ 12,963,0 6,416,4	Equivalent in Sterling England	£ 13,087,9 6,566,6	£ 13,326,0 6,539,8	£ 13,366,3 6,538,7
19,379,4	TOTAL	19,654,5	19,865,8	19,905,0

224. The actuals were greater than those of the previous year, by £525,5 and than the Budget Estimate, by £250,4. The following figures detail the expenditure under the several heads:—

1901-2. Accounts. R	STATE RAILWAYS—	Budget. R	1902-3. Revised. R	Accounts. R
	India—			
14,23,85	Working Expenses	14,10,25	14,67,72	14,74,08
4,55,52	Interest on Debt	4,71,86	4,72,44	4,72,78
22,72	Interest on Advances	26,62	26,26	26,23
5,28	Interest on Capital Deposits	3,19	3,95	3,04
19,07,37	TOTAL INDIA	19,11,92	19,69,47	19,76,13
£ 12,715,8	Equivalent in Sterling	£ 12,746,1	£ 13,129,8	£ 13,174,3
	England—			
1,147,7	Interest on Debt	1,144,3	1,143,4	1,143,5
2,997,8	Annuities	2,999,7	2,999,2	2,999,2
218,9	Interest on Advances	218,9	218,9	218,9
1,042,5	Interest on Capital Deposits	1,174,4	1,150,2	1,150,2
5,406,9	TOTAL ENGLAND	5,537,3	5,511,7	5,511,8
18,122,7	TOTAL STATE RAILWAYS	18,283,4	18,641,5	18,686,1
	GUARANTEED COMPANIES—			
	India—			
R 22,15 1,05	Surplus Profits, etc.	R 22,64	R 12,70	R 12,39
	Interest	1,63	1,02	1,25
23,20	TOTAL INDIA	24,27	13,72	13,64
£ 154,6	Equivalent in Sterling	£ 161,8	£ 91,5	£ 90,9
1,009,5	Interest	1,029,3	1,028,1	1,026,9
1,164,1	TOTAL GUARANTEED RAILWAYS	1,191,1	1,119,6	1,117,8
	SUBSIDIZED COMPANIES—			
	India—			
R 2,02	Land and Subsidy	R 17,99	R 7,30	R 6,33
£ 13,5	Equivalent in Sterling	£ 119,9	£ 48,7	£ 42,2
R 11,86	MISCELLANEOUS RAILWAY EXPENDITURE	R 9,01	R 8,41	R 8,84
£ 79,1	Equivalent in Sterling	£ 60,1	£ 56,0	£ 58,9
19,379,4	GRAND TOTAL EXPENDITURE	19,654,5	19,865,8	19,905,0

Section H.—RAILWAYS—EXPENSES—continued.

38.—State Railways—Working Expenses.

1901-2. Accounts. R		Budget. R	1902-3 Revised. R	Accounts. R
14,23,85	EXPENDITURE	14,10,25	14,67,72	14,74,08

225. The details of these amounts by individual railways, are given on page 99. An explanation of the variations, compared with the actuals of the previous year and the figures of the Budget Estimate, is given below. Of the excess of 64,26 under *Imperial*, 58,71 has been sanctioned and 5,55 requires to be sanctioned. Under *Provincial*, the excess of 8 in Assam has been sanctioned by the Local Government.

STATE RAILWAYS—IMPERIAL.

East Indian Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	WORKING EXPENSES—			
70,44	Maintenance	61,29	63,52	62,17
69,21	Locomotive	71,88	74,18	75,45
21,13	Carriage and Wagon	22,41	18,81	13,15
47,71	Traffic	47,69	50,00	49,43
31,15	General, Miscellaneous and Suspense	33,73	35,18	40,71
2,39,64	TOTAL WORKING EXPENSES	2,37,00	2,41,69	2,40,91
21,87	Share of Surplus profits paid to the Company, and contribution to Provident Fund	23,00	20,31	20,54
2,61,51	TOTAL	2,60,00	2,62,00	2,61,45

226. Compared with the actuals of the previous year, there was a net increase in working expenses of 1,27. Under *Maintenance*, there was a decrease of 8,27, due to smaller relaying operations and to a credit for the value of permanent-way material transferred to the Shikohabad-Farakhabad Railway. The increase of 6,24 under *Locomotive*, was due partly to adjustments on account of the value of English engines, previously charged for at local rates and partly to larger expenditure on renewals. The decrease of 3,98 under *Carriage and Wagon*, was due mainly to a smaller programme of renewals consequent on the transfer of the workshops from Howrah to Lillooah, and to a special credit for value of scrap material returned to stores. The increase of 9,56 under *General Miscellaneous and Suspense*, is attributable chiefly to fluctuations in suspense, connected with the transfer in the previous year of survey expenditure to the head 41.—Miscellaneous Railway Expenditure, and with debits for stores used on works for the Delhi Coronation Durbar. Compared with the Budget Estimate, the increase of 3,91 was due chiefly to heavier expenditure under *Locomotive* and *Suspense*, attributable generally to the causes referred to in the above comparison with actuals of the previous year.

Eastern Bengal Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	WORKING EXPENSES—			
19,63	Maintenance	21,80	21,43	21,26
23,81	Locomotive	24,84	23,00	22,58
8,15	Carriage and Wagon	9,93	7,86	8,16
18,35	Traffic	18,00	18,80	19,17
17,25	General, Miscellaneous and Suspense	17,43	17,91	17,67
87,19	TOTAL	92,00	89,00	88,84

227. Compared with the actuals of the previous year, there was an increase in expenditure of 1,65, due mainly to the relaying of 7 miles of line with 85lb steel rails, and to the ballasting of a portion of the permanent-way between Calcutta and Naihati with stone ballast. The appointment of additional Traffic staff, heavy repairs to steamers and flats, and larger consumption of coal due to additions to the flotilla service, contributed to the increase. Under *Locomotive*, there was a reduction in expenses of 1,23, owing to heavy expenditure in the previous year on the renewal of engines and boilers. The reduction of 3,16 compared with the Budget Estimate was due to the non-arrival during the year, of 12 new engines provided for in the Estimate, as renewals.

Section H.—RAILWAYS—EXPENSES—continued.

Rajputana-Malwa Railway.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R		R	R	R
	WORKING EXPENSES—			
30,43	Maintenance	28,00	2,50	24,51
49,01	Locomotive	46,35	43,50	43,29
15,76	Carriage and Wagon	15,90	17,22	16,55
18,95	Traffic	17,90	16,83	16,92
16,03	General, Miscellaneous and Suspense	21,85	16,95	17,04
1,30,18	TOTAL WORKING EXPENSES	1,30,00	1,19,00	1,18,31
14	Share of Surplus Profits paid to Bombay, Baroda and Central India Railway Company . . . . .	...	...	6
1,30,32		1,30,00	1,19,00	1,18,37

228. Compared with the actuals of the previous year, the working expenses show a net decrease of 11,87. There were decreases of 5,92 under *Maintenance*, 5,72 under *Locomotive*, and 2,03 under *Traffic*, all attributable directly to the falling-off in earnings, and indirectly to the smaller share of the combined expenditure charged to the Rajputana-Malwa Railway, in consequence of reduced earnings; on the other hand, there were increases of 79 under *Carriage and Wagon*, due to more extensive repairs and renewals of rolling stock, and of 1,01 under *General, Miscellaneous and Suspense*, owing to the adjustment of arrear charges and to fluctuations in suspense. During the year under review, a net payment of 6 was made to the Bombay, Baroda and Central India Railway Company, on account of the 1/4th share of certain miscellaneous items of revenue relating to the period prior to 1st July 1900. The variations compared with the Budget Estimate, are attributable generally to the same causes.

North-Western Railway.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R		R	R	R
	WORKING EXPENSES—			
59,04	Maintenance	57,65	56,55	63,38
88,43	Locomotive	82,16	90,44	89,68
21,81	Carriage and Wagon	20,36	36,25	34,68
32,62	Traffic	32,50	34,89	34,91
20,62	General, Miscellaneous and Suspense	22,33	21,87	20,29
2,22,52	TOTAL	2,15,00	2,40,00	2,42,94

229. Compared with the actuals of the previous year, the increase in working expenses, of 20,42 was due to increased train mileage run, to heavier repairs and renewals of stock, and to the execution of certain works necessary for the proper up-keep of the line. The same causes generally account for the increase of 27,94, compared with the Budget Estimate.

Oudh and Rohilkhand Railway.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R		R	R	R
	WORKING EXPENSES—			
17,21	Maintenance	19,20	18,70	16,74
19,69	Locomotive	19,00	19,55	20,35
8,39	Carriage and Wagon	7,45	8,50	7,54
11,80	Traffic	11,20	12,00	12,53
8,75	General, Miscellaneous and Suspense	8,15	8,25	8,19
65,84	TOTAL	65,00	67,00	65,35

230. Compared with the actuals of the previous year, the decrease of 47 under *Maintenance*, was due to short expenditure on renewal of girders of the Ramganga Bridge, the decrease of 85 under *Carriage and Wagon*, to smaller renewals of Coaching and Goods vehicles, and the decrease of 56 under *General, Miscellaneous and Suspense*, to fluctuations in suspense. There were increases of 66 and 72 under *Locomotive* and *Traffic*, due mainly to higher charges for carriage of coal, and the entertainment of additional Traffic staff. Compared with the Budget Estimate, the actuals show a small increase.

Section H.—RAILWAYS—EXPENSES—continued.

Bengal-Nagpur Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
WORKING EXPENSES—				
16,95	Maintenance	17,15	17,90	17,31
20,17	Locomotive	20,60	22,55	22,67
6,00	Carriage and Wagon	5,90	5,50	5,06
12,76	Traffic	12,85	13,60	13,19
14,99	General, Miscellaneous and Suspense	16,50	14,03	15,67
70,87	TOTAL WORKING EXPENSES	73,00	73,58	73,90
1,79	Share of surplus profits paid to the Company and contribution to Provident Fund . . . . .	...	42	42
72,66	TOTAL	73,00	74,00	74,32

231. The working expenses exceeded the actuals of the previous year by 3,03, due to the heavier traffic worked, and to the opening of the Midnapur-Jherriah Branch from 1st February 1903. A payment of 42 was made during the year, in respect of the balance of the Company's share of Surplus Profits for the year 1900. Compared with the Budget Estimate, the increase in working expenses amounted to 90, due to insufficient provision having been made for running expenses, and for repairs and renewals of Locomotives.

Bengal and North-Western and Tirhoot Railways.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
WORKING EXPENSES—				
12,90	Maintenance	12,83	12,00	12,31
10,47	Locomotive	9,82	10,50	11,27
2,46	Carriage and Wagon	2,66	2,63	2,67
8,40	Traffic	8,18	8,29	8,92
9,79	General, Miscellaneous and Suspense	10,51	11,58	11,69
30,08	Share of net earnings paid to the Company and contribution to Provident Fund	33,00	34,40	33,41
74,10	TOTAL	77,00	79,40	80,27

232. Compared with the actuals of the previous year, and with the Budget Estimate, there were increases under all heads, of working expenses excepting *Maintenance*, consequent on the larger volume of traffic worked by the system, while heavy charges were brought to account under *General, Miscellaneous and Suspense*, in connection with the adjustment of arrears of joint station expenses. The increase in the Company's share of net earnings, was due to the payment of a portion of the Company's share of net earnings pertaining to the previous year having been made during the year under review.

Indian Midland Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
WORKING EXPENSES—				
6,57	Maintenance	7,66	7,77	8,18
19,09	Locomotive	18,05	22,85	22,54
4,89	Carriage and Wagon	4,04	5,32	5,61
7,53	Traffic	6,39	8,10	8,02
6,59	General, Miscellaneous and Suspense	6,36	6,88	6,77
44,67		42,50	50,92	51,12
4,45	Deduct—Working expenses of Bhopal State Railway	4,10	4,99	4,95
40,22	Indian Midland Railway Proper	38,40	45,93	46,17
1,93	Share of Surplus Profits, etc., paid to the Company . . . . .	...	7	7
42,15	TOTAL	38,40	46,00	46,24

233. Compared with the actuals of the previous year, there was an increase in working expenses proper, of 5,95. This increase and the excess of 7,77 over the Budget Estimate, was due directly to heavier repairs and renewals of engines and rolling stock of the entire system worked by the Great Indian Peninsula Railway Company, and indirectly, to improved earnings, the expenses of the system being apportioned in ratio of gross earnings.

Section H.—RAILWAYS—EXPENSES—continued.

Southern Mahratta Railway.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R	WORKING EXPENSES—	R	R	R
10,36	Maintenance	10,45	9,16	9,14
13,13	Locomotive	14,35	14,30	14,46
3,95	Carriage and Wagon	4,50	3,94	3,91
6,41	Traffic	7,10	6,30	6,33
6,75	General, Miscellaneous and Suspense	7,55	7,05	7,34
40,60	TOTAL WORKING EXPENSES	43,95	40,75	41,18
4,33	Share of net earnings paid to the Company, and contribution to Provident Fund	4,55	5,75	5,81
44,93	TOTAL	48,50	46,50	46,99

234. Compared with the actuals of the previous year, there was an increase in working expenses of 58 only, against an improvement in receipts of 8,49. This favourable result was due almost entirely to economical working, as heavy expenditure was incurred during the year, on repairs and renewals of boilers, engines, and machinery. The increase of 1,48 in the Company's share of net earnings, was due to the more satisfactory results obtained. Compared with the Budget Estimate, the decrease of 2,77 was due to a smaller proportion of the total working expenses of the system than was allowed for falling on the Southern Mahratta Railway, the share falling against each railway, being coincident with the difference in the earnings realized.

South Indian Railway.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R	WORKING EXPENSES—	R	R	R
10,43	Maintenance	12,24	8,82	8,28
18,59	Locomotive	19,31	17,60	17,07
5,62	Carriage and Wagon	7,20	6,06	4,96
7,29	Traffic	8,43	7,80	7,72
7,42	General, Miscellaneous and Suspense	7,82	7,72	7,73
49,35	TOTAL WORKING EXPENSES	55,00	48,00	45,76
6,15	Share of surplus profits paid to the Company, and contribution to Provident Fund	5,00	5,50	5,53
55,50	TOTAL	60,00	53,50	51,29

235. Compared with the actuals of the previous year, there was a decrease in working expenses proper, of 3,59, due mainly to the abnormal expenditure incurred during 1901-2 on special renewals of permanent-way, repairs to bridges and stations, and the replacement of condemned locomotives. The amount paid on account of Company's share of surplus profits, etc., during the year, was also smaller, owing mainly to the increase in payments for interest on Pamban Branch Debenture Bonds. The lapse of 9,24 on the Budget provision, was due chiefly to the postponement of renewals on the Nagore Branch and other sections of the line and to failure of the contractors to complete the renewal of 5 locomotives, for which provision was made in the Estimate.

Burma Railways.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R	WORKING EXPENSES—	R	R	R
14,71	Maintenance	15,00	17,20	17,54
26,94	Locomotive	25,00	27,05	27,36
6,38	Carriage and Wagon	5,00	5,90	5,95
11,21	Traffic	11,50	11,14	11,34
10,20	General, Miscellaneous and Suspense	10,50	10,52	10,44
69,44	TOTAL WORKING EXPENSES	67,00	71,81	72,63
4,42	Share of surplus profits, etc.	4,50	4,69	4,69
73,86	TOTAL	71,50	76,50	77,32

236. The working expenses proper exceeded those of the previous year, by 3,19, due mainly to larger expenditure on maintenance and renewals of permanent-way and repairs to stations and buildings. Heavier running expenses and maintenance of locomotives, due to the increased train mileage run, contributed to the increase. Compared with the Budget Estimate, the excess of 5,63 is attributable generally to the same causes.

Section H.—RAILWAYS—EXPENSES—continued.

Great Indian Peninsula Railway.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	WORKING EXPENSES—			
35,22	Maintenance	34,60	33,44	35,54
88,06	Locomotive	82,77	97,91	98,43
22,21	Carriage and Wagon	18,40	22,88	24,46
30,61	Traffic	29,39	34,79	34,73
26,93	General, Miscellaneous and Suspense	26,84	29,57	28,07
2,03,03	TOTAL WORKING EXPENSES	1,92,00	2,18,57	2,21,23
2,72	Share of Surplus profits, etc.	1,75	2,93	2,93
2,05,75	TOTAL	1,93,75	2,21,50	2,24,16

237. Compared with the actuals of the previous year, there was an increase in working expenses proper, of 18,20, due partly to improved earnings, but mainly to heavier repairs and renewals of engines, higher cost of raw material, and enhanced cost of carriage of coal. Compared with the Budget Estimate, the excess of 29,23, is attributable to the same causes, and to an underestimate of the provision required to meet heavy repairs and renewals of rolling stock and permanent-way.

Other State Railways—Imperial.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
80,96	Working Expenses	79,24	86,77	90,10
4,01	Share of surplus profits, etc.	3,98	4,00	3,99
84,97	TOTAL	83,22	90,77	94,09

238. Compared with the actuals of the previous year, there was a net increase in working expenses of 9,14, made up of increases aggregating 9,31 and a decrease of 17. The principal increases were, 4,94 on the North-East line, Madras Railway, due to abnormal outlay on repairs to flood damages, and 1,66 on the Assam-Bengal Railway, due to heavy expenditure on maintenance and renewals of locomotives and to the inclusion of charges for working the Chittagong Jetties. Compared with the Budget Estimate, there was an increase of 10,86 of which 6,07 falls to the North-East line, Madras Railway, and 2,12 to the Assam Bengal Railway, attributable to the causes referred to above, and 99 to the Mysore Railway, consequent on the heavier traffic handled.

State Railways—Provincial.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
92		75	88	83

239. These figures relate to the Jorhat Railway.

State Railways—Local.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
1,63		2,13	1,67	1,62

240. These figures relate to the Mayavaram-Mutupet Railway.

Section H.—RAILWAYS—EXPENSES—continued.

38.—State Railways.
Interest on Debt.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts.
4,55,52	INDIA.			
	INTEREST ON CAPITAL FOUND BY GOVERNMENT	4,71,86	4,72,44	4,72,78
£ 3,036,8	Equivalent in Sterling	£ 3,145,7	£ 3,149,6	£ 3,151,9
	ENGLAND.			
	INTEREST ON OTHER CAPITAL—			
64,6	East Indian Railway—			
	Debenture Stock	64,6	64,6	64,6
	Stock issued in Redemption of Annuity and Debenture Stock—			
223,4	3½ per cent. Sterling Stock	221,0	221,0	221,0
7,2	3 per cent. DQ.	7,2	7,2	7,2
14,0	Eastern Bengal Railway—			
	Debenture Stock	14,0	14,0	14,0
	3½ per cent. Stock issued in Redemption of Annuity and Debenture Stock			
19,1	Debenture Stock	18,9	18,9	18,9
154,9	Sind, Punjab and Delhi Railway—			
—5	3½ per cent. Stock issued in Redemption of Annuity and Debenture Stock	153,4	153,4	153,4
	3 per cent. " " " " " " portion of Annuity	—5	—5	—5
	Oudh and Rohilkhand Railway—			
	Stock issued for purchase of Railway and in Redemption of Debentures and Debenture Stock—			
—9	3½ per cent.	—1,0	—1,0	—1,0
310,0	3 "	310,0	310,0	310,0
10,9	2½ "	10,9	10,9	10,9
2,5	Sinking Fund	2,7	2,7	2,7
	South Indian Railway—			
19,1	Debenture Stock	19,1	19,1	19,1
7,6	2½ per cent. Stock issued in Redemption of Debentures	7,6	7,6	7,6
	3 per cent. Stock issued for purchase of Railway and in Redemption of Debentures			
119,9	Great Indian Peninsula Railway—	119,9	119,9	119,9
	3 per cent. Stock issued in redemption of Debentures . . . . .	...	...	15,8
195,9	Debenture Stock and Debentures	196,5	195,6	179,9
1,147,7	TOTAL ENGLAND	1,144,3	1,143,4	1,143,5
4,184,5	TOTAL INTEREST ON DEBT	4,290,0	4,293,0	4,295,4

241. The charges approximate closely to the Budget Estimate, but exceed those of the previous year, owing to the capital found by Government increasing year by year with the progress of construction. The excess of 92 in India requires the formal sanction of Government.

Interest on Capital found by Government.

242. The following statement shows how the interest charged in the accounts of 1902-3, has been calculated :—

CAPITAL EXPENDITURE ON WHICH INTEREST IS CHARGEABLE.

	E. I. Ry. 4 per cent. 3½ per cent.		E. B. Ry. 4 per cent. 3½ per cent.		Other State Railways. 4 per cent. 3½ per cent.		TOTAL.
	R	R	R	R	R	R	R
Capital Expenditure at end of 1901-2	3,99,43	1,85,09	8,71,65	69,56	91,44,03	5,26,23	1,11,95,99
Debentures discharged	3,54,67	...	81,56	...	...	...	4,36,23
Capital Expenditure during 1902-3	...	—61,54	...	51,08	...	5,08,00	4,97,54
Capital Expenditure at end of 1902-3	7,54,10	1,23,55	9,53,21	1,20,64	91,44,03	10,34,23	1,21,29,76
INTEREST.							
Interest on Capital Account at beginning of the year	15,98	6,48	34,86	2,61	3,65,76	19,73	4,45,42
Interest on Debentures discharged	14,19	...	3,26	...	...	...	17,45
Half a year's interest on Capital spent during the year	...	—1,08	...	96	...	9,53	9,41
TOTAL	30,17	5,40	38,12	3,57	3,65,76	29,26	4,72,28
Add—½ per cent. on the Holkar Loan of a crore, which bears 4½ per cent. interest	...	...	...	...	50	...	50
TOTAL INTEREST CHARGED, 1902-3	30,17	5,40	38,12	3,57	3,66,26	29,26	4,72,78
Equivalent in Sterling	£ 201,1	£ 36,0	£ 254,2	£ 23,8	£ 3,441,7	£ 195,1	£ 3,151,9
TOTAL FOR 1901-2	201,1	26,8	262,8		2,546,1		3,036,8

Section H.—RAILWAYS—EXPENSES—*continued.*

Annuities in Purchase of Railways (including Sinking Funds).

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
£	ENGLAND.	£	£	£
1,187.3	East Indian Railway	1,189.7	1,189.2	1,189.2
122.5	Eastern Bengal Railway	122.7	122.7	122.7
419.4	Sind, Punjab and Delhi Railway	418.7	418.7	418.7
1,268.6	Great Indian Peninsula Railway	1,268.6	1,268.6	1,268.6
<u>2,997.8</u>	Total	<u>2,999.7</u>	<u>2,999.2</u>	<u>2,999.2</u>

Interest chargeable against Companies on advances.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R	INDIA.	R	R	R
	Imperial—			
18.50	Bengal-Nagpur Railway	22.04	21.74	21.65
2.55	Indian Midland Railway	2.56	2.55	2.55
1	Bengal Central Railway	6	6	6
1.17	Lucknow-Bareilly Railway	1.47	1.42	1.48
<u>22.23</u>	TOTAL	<u>26.13</u>	<u>25.77</u>	<u>25.74</u>
	Local—			
49	Mayavaram-Mutupet Railway	49	49	49
<u>22.72</u>	TOTAL INDIA	<u>26.62</u>	<u>26.26</u>	<u>26.23</u>
£	Equivalent in Sterling	£	£	£
<u>151.5</u>		<u>177.5</u>	<u>175.1</u>	<u>174.9</u>

	ENGLAND.			
16.3	Bengal Central Railway	16.3	16.3	16.3
89.7	Bengal-Nagpur Railway	89.7	89.7	89.7
43.7	Indian Midland Railway	43.7	43.7	43.7
69.2	Southern Mahratta Railway	69.2	69.2	69.2
<u>218.9</u>	TOTAL ENGLAND	<u>218.9</u>	<u>218.9</u>	<u>218.9</u>
<u>370.4</u>	GRAND TOTAL	<u>396.4</u>	<u>394.0</u>	<u>393.8</u>

243. There are no variations in the amounts under England, which represent the interest chargeable against the Companies on the advances made by the Secretary of State from funds raised under the provisions of the Oudh and Rohilkhand Railway Purchase Act. The figures under India represent interest on the expenditure incurred in India on the extensions of the Bengal-Nagpur and Indian Midland Railways, which is met from rupee advances; and interest on advances made to the Bengal Central and Rohilkhand-Kumaon Railway Companies, in excess of Capital raised. The amount shown against the Mayavaram-Mutupet Railway, represents interest at 4% on the Government loan of Rs12,34,720 to the Tanjore District Board.

Section H.—RAILWAYS—EXPENSES—continued.
Interest on Capital Deposited by Companies.

1901-2. Account. R		INDIA.	Budget. R	1902-3. Revised. R	Accounts, R
	IMPERIAL—				
	INTEREST ON OVERDRAWN CAPITAL—				
...	Bengal-Nagpur Railway	. . . . .	6	2	2
52	Indian Midland Railway	. . . . .	...	...	...
2,35	Burma Railways	. . . . .	6	1	1
...	Southern Mahratta Railway	. . . . .	6	...	...
2,87			18	3	3
	INTEREST ON SUBSCRIBED CAPITAL—				
75	Lucknow-Bareilly Railway	. . . . .	83	83	83
	<i>Interest on Capital of Branch Line Companies—</i>				
84	Hardwar-Delhra Railway	. . . . .	87	86	85
42	Brahmaputra-Sultanpur Railway	. . . . .	84	88	87
1,26			1,71	1,74	1,72
4,88		TOTAL IMPERIAL	2,72	2,60	2,58
	LOCAL—				
40	<i>Interest on Subscribed Capital—</i>				
5,28	Mayavaram-Mutupet Railway	. . . . .	47	45	46
	TOTAL INDIA		3,19	3,05	3,04
£		EQUIVALENT IN STERLING	£	£	£
35,2		ENGLAND.	21,2	20,3	20,3
87,1	Assam-Bengal Railway	. . . . .	88,4	87,7	87,7
17,5	Bengal Central Railway	. . . . .	17,5	17,5	17,5
238,8	Bengal-Nagpur Railway	. . . . .	251,6	257,0	257,0
52,5	Burma Railways	. . . . .	78,1	78,1	78,1
195,5	Indian Midland Railway	. . . . .	212,5	212,5	212,5
203,0	Southern Mahratta Railway	. . . . .	204,3	205,9	205,9
42,0	South Indian Railway	. . . . .	69,4	64,8	64,8
128,8	East Indian Railway	. . . . .	171,8	149,4	149,4
77,3	Great Indian Peninsula Railway	. . . . .	80,8	77,3	77,3
1,042,5		TOTAL ENGLAND	1,174,4	1,150,2	1,150,2
1,077,7		GRAND TOTAL	1,195,6	1,170,5	1,170,5

244. The amount shown against the Mayavaram-Mutupet Railway represents interest on debentures raised by the Tanjore District Board, for the construction of the Arantangi extension of the Mayavaram-Mutupet Railway, and payments to the sinking fund for the redemption of the debenture loan.

245. The decreases in India and the increases in the payments in England, compared with the actuals of the previous year, are consequent on the additional capital paid up by the Companies.

39.—Guaranteed Companies—Surplus Profits, Land and Supervision.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	MOIETY OF SURPLUS PROFITS—			
23,10	Bombay, Baroda and Central India Railway	20,00	13,00	13,33
2	Great Indian Peninsula Railway	...	...	...
4	Madras Railway	...	...	...
23,16	TOTAL SURPLUS PROFITS	20,00	13,00	13,33
	LAND AND SUPERVISION—			
	India—Share of Office of Director of Railway Con-			
1,26	struction	1,26	1,26	1,26
77	Burma	86	85	82
71	Assam	67	67	67
1,91	Bengal	2,00	1,90	1,87
1,27	United Provinces of Agra and Oudh	1,28	1,42	1,43
1,64	Madras	5,29	1,92	1,83
2,59	Bombay	3,10	3,85	3,33
10,15		14,46	11,87	11,21
11,16	<i>Deduct—Amount recoverable from Companies on ac-</i>	11,82	12,17	12,16
—1,01	<i>count of Government supervision</i>	2,64	—30	—95
22,15	NET LAND AND SUPERVISION	22,64	12,70	12,38
£	GRAND TOTAL	£	£	£
147,6		150,9	84,7	82,5
	EQUIVALENT IN STERLING			

Section H.—RAILWAYS—EXPENSES—continued.
39.—Guaranteed Companies—Surplus Profits, Land and Supervision—concluded.
Surplus Profits.

246. The decrease of 9,77 in payments on account of the Company's share of surplus profits of the Bombay, Baroda and Central India Railway, compared with the actuals of the previous year, was due to the inclusion in the accounts for 1901-2 of payments for 3 half years, as against only 2 half years in the year under review: also to the shares of Surplus Profits for the 2 halves of 1902 having been smaller than those of 1901, owing to the falling-off in the net receipts of the period. The decrease of 6,67, compared with the Budget Estimate, was due entirely to the latter cause.

Land and Supervision.

247. Compared with the actuals of the previous year, there was a net increase in the charges for land and supervision of 6 only. The principal variations were, an increase of 74 in the Bombay Presidency, due to larger payments on account of land taken up for the Bombay, Baroda and Central India Railway; and a credit larger by 1,00, in respect of recoveries from Companies on account of Government supervision and control, consequent on increased open mileage; and the recovery of arrear charges from the Madras Railway Company, in terms of the contract for working the North-East line. The decrease of 3,59 in the net charge, compared with the Budget Estimate, was due mainly to the provision allowed for land for the Azikhali-Mangalore Extension not having been required under this head, owing to its having subsequently been decided to construct the line as a State Railway.

39.—Guaranteed Companies—Interest.

1901-2. Accounts. R	INTEREST—	Budget. R	1902-3. Revised. R	Accounts. R
1,05	India	1,63	1,02	1,25
£		£	£	£
7,0		10,9	6,8	8,3
1,009,5	England	1,029,3	1,028,1	1,026,9
1,016,5				
	TOTAL	1,040,2	1,034,9	1,035,2

248. The increase, compared with the actuals of the previous year, follows on the steady growth of Capital. The decrease, compared with the Budget Estimate, is attributable to Capital not having been raised as early as was anticipated.

40.—Subsidized Companies—Land, Subsidy, and Interest.

1901-2. Accounts. R	IMPERIAL—	Budget. R	1902-3. Revised. R	Accounts. R
12	Kalka-Simla Railway	2,50	3,00	2,66
15	Bengal Dooars Railway	3	7	8
...	Bara-Ajmer-Marwar Railway	50	...	...
16	Brahmaputra-Sultanpur Railway	9	8	8
...	Amritsar-Sarhali Railway	50	...	...
...	Burdwan-Cutwa Railway	50	...	...
...	Kangra Valley Railway	50	...	...
...	Hooghly-Cutwa Railway	50	...	...
...	Assam Branch Railways	50	...	...
3	Ahmedabad-Dholka Railway	50	10	2
2	Mymensingh-Jamalpur Railway . . . . .	...	...	...
44	Bengal and North-Western Railway	6,47	1,60	1,16
1	Delhi-Umballa-Kalka Railway	1	1	1
...	Kurnool Branch Railway	30	...	...
...	Nilgiri Railway (<i>Land and Subsidy</i>)	24	10	9
—2	South Behar Railway	4	4	1
11	Southern Punjab Railway	2	23	8
...	Segowlie-Raksaul Railway	1	...	...
...	Bezwada-Masulipatam Railway	30	...	...
1	Tapti Valley Railway	1	1	1
...	Hardwar-Dehra Railway	25	30	28
1	Barsi-Pandharpur-Sangola Railway	1	1	...
97	Laksam-Noakhali Railway	2,29	1,73	1,83
2,00	TOTAL IMPERIAL	16,07	7,28	6,31
...	PROVINCIAL—			
2	Dibru-Sadiya Railway—(<i>Subsidy and Audit</i>)	52	2	2
...	Shadara-Saharanpur Tramway (<i>Land</i>)	1,40	...	...
8	TOTAL PROVINCIAL	1,92	2	2
2,08	GRAND TOTAL	17,99	7,30	6,33
£		£	£	£
13,5	EQUIVALENT IN STERLING	119,9	48,7	42,2

249. Compared with the actuals of the previous year, there was a net increase in the payments for land and subsidy of 4,31, made up of increases aggregating 4,52 and decreases amounting to 21. The principal increases were, 2,54 and 86 on the Kalka-Simla and Laksam-Noakhali Railways, owing to the acquisition of land for these lines, having practically been completed, and 72 on the Bengal and North-Western Railway in respect of land acquired for the new extensions. Compared with the Budget Estimate, the lapse of 9,76 under Imperial was due chiefly to the amounts set aside for the Bara-Ajmer, Amritsar-Sarhali, Burdwan-Cutwa, Hooghly-Cutwa Kangra Valley, Assam Branch, Kurnool Branch, and Bezwada-Masulipatam Railways, not having been utilised, and to smaller acquisition of land for the Ahmedabad-Dholka, Bengal and North-Western, and Laksam-Noakhali Railways, than was provided for.

Section H.—RAILWAYS—EXPENSES—continued.

40.—Subsidized Companies—Land, Subsidy, and Interest—concluded.

250. The lapse of 50 under *Provincial* on the Dibru-Sadiya Railway, was due to no subsidy having become payable in respect of the year ended 30th June 1902, and that of 1,40 on the Shadara-Saharanpur Tramway, to delay in the acquisition proceedings.

41.—Miscellaneous Railway Expenditure.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R		R	R	R
IMPERIAL.				
INDIA (GENERAL)—				
1,82	Surplus Establishment and Miscellaneous Charges	54	1,55	1,60
2,00	Director of Railway Construction, Establishment, share of —	2,00	2,00	2,00
19	Port Store-keeper's Establishment	21	8	—1
...	Godhra-Baroda Chord Railway (<i>Land</i>)	1,00	...	...
...	Bara-Ajmere-Marwar Survey	...	...	46
5	Famine Work Inspection	...	—2	—2
...	Tonk-Jahazpur Survey	...	...	27
...	Reserve	...	4	...
3,46	TOTAL	3,75	3,65	4,30
CENTRAL PROVINCES—				
4	Nagpur-Brahmapuri Survey	...	12	12
...	Nagpur-Pandhaura Survey	36	...	...
28	Gondia-Chanda Survey	17	20	22
1	Khandwa-Akola-Basim Survey	...	...	...
—68	Satpura Railway Survey	...	...	...
—3	Khandwa-Akola-Basim (<i>Land</i>)	...	...	...
...	Gondia-Chanda Railway (setting out and demarcation of land)	...	10	5
...	Multai-Wardha Survey	...	21	27
...	Warora-Chanda Survey	1,96	10	9
...	Bellarpur-Warangal Survey	...	7	7
...	Itarsi-Nagpur Survey	...	55	54
—32	TOTAL	2,49	1,35	1,36
BURMA—				
5	Sagaing Bridge	...	...	...
2	Pegu-Syriam and Dalla Dedaye Reconnaissance	...	...	...
40	Pegu-Moulmein Survey	...	1	2
47	TOTAL	...	1	2
ASSAM—				
...	Akhaura-Bhairab Bazar Survey	...	4	...
...	Tilagaon-Sylhet Survey	...	5	6
...	TOTAL	...	9	6
BENGAL—				
—3	Dacca-Mymensingh Extensions Survey	...	...	...
6	Chandipur-Taki Survey	...	...	...
—36	Jherriah Connection Survey	...	...	...
...	Dhubri Gauhati (Assam) connection Survey	40	...	...
17	Gya-Cutwa Survey	...	...	...
...	Ondal-Sainthia Survey	...	5	...
...	Sakri-Jainagar Branch (<i>Land</i>)	...	—1	—1
...	E. B. S. Railway Extension Survey	...	—1	—2
33	Bankura-Calcutta Chord Survey	34	46	43
6	Kissenganj-Kotchandpur-Magura Railway Survey	...	...	...
...	Sara Bridge Survey	...	20	26
18	Sonthal Railway Survey	...	...	...
...	E. I. Railway Grand Chord Survey	...	18	15
37	Burdwan-Howrah Survey	...	...	...
10	Sekdia-Hasdia Survey	...	...	...
17	Sitarampur-Howrah Reconnaissance	...	...	...
92	Burdwan-Cutwa and Hooghly-Cutwa Surveys	...	...	...
73	Bhagalpur-Baidyanath Survey	...	...	...
1	Bhagalpur to Barari Ghat Survey	...	1	1
4	Matla River Survey	...	...	...
4	Experimental boring at Asansol	...	...	...
29	Additional borings at Asansol	...	...	5
3,08	TOTAL	74	88	87

Section H.—RAILWAYS—EXPENSES—concluded.
41.—Miscellaneous Railway Expenditure—concluded.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
UNITED PROVINCES OF AGRA AND OUDH—				
...	Burhwal-Sitapur Survey . . . . .	...	6	1
...	Philibhit-Barmdeo Survey . . . . .	...	5	4
22	Fatehpur-Markundi Survey . . . . .	...	...	...
...	Lalkua-Kashipur Survey . . . . .	...	5	3
5	Oudh and Rohilkhand Railway Branch Surveys	1	10	13
...	Corakhpur-Bagaha and Captaingunj-Padvana Surveys	31	...	...
7	Agra City Chord Survey . . . . .	...	3	1
56	Shikohabad-Furrakabad Survey . . . . .	...	—56	—56
...	Khurja-Hapur Survey . . . . .	...	...	2
90	TOTAL	32	—27	—32
PUNJAB—				
1	Peshawar Railway Reserve . . . . .	...	...	1
...	McLeodganj-Ferozepur Survey . . . . .	...	4	7
2	Amritsar-Sarhali Survey . . . . .	...	3	1
...	Rewari-Phulera (Land) . . . . .	...	11	11
33	Frontier Railway Reserve Material	40	17	19
...	Shahdera-Lyallpur Survey . . . . .	...	7	7
...	Jullundur-Kapurthala Survey	4	...	...
74	Quetta-Nushki Survey	28	...	...
...	Jech-Doah Survey . . . . .	...	12	17
1,10	TOTAL	73	54	63
MADRAS—				
...	Dindigul-Satyamangalam Survey . . . . .	...	16	10
28	Balinpatam (Azhikal)-Mangalore Survey . . . . .	...	...	...
...	Coal prospecting at Bedadavole . . . . .	...	6	6
7	Kurnool Branch Line Survey . . . . .	...	...	...
...	Pamban-Rameswaram Survey . . . . .	...	20	19
18	Bezwada-Masulipatam Branch Survey	2	1	...
...	Podanur-Palni Survey . . . . .	...	7	...
64	Mysore and West Coast Railway Survey	—7	1	1
11	Southern Mahratta Railway Feeder Lines . . . . .	...	...	...
39	Shoranur-Cochin Railway (Land) . . . . .	...	3	3
6	Salem-Atur Light Railway Survey . . . . .	...	...	...
1,73	TOTAL	—5	54	39
BOMBAY—				
23	Lower Sind Extension Survey	17	26	26
...	Virangam-Malia Survey . . . . .	...	6	6
...	Petlad-Cambay Railway (Land) . . . . .	...	25	22
8	Sion-Ballard Pier Survey	10	5	5
31	TOTAL	27	62	59
10,73	TOTAL IMPERIAL	8,24	7,41	7,90
PROVINCIAL.				
BURMA—				
1,13	Southern Shan States Survey	77	62	59
...	Arakan Surveys . . . . .	...	29	21
1,13	TOTAL	77	91	80
MADRAS—				
...	Coonoor-Ootacamund Extension Survey . . . . .	...	...	5
1,13	TOTAL PROVINCIAL	77	91	85
LOCAL.				
MADRAS—				
...	Guntur-Repalli Survey . . . . .	...	9	9
11,86	GRAND TOTAL	9,01	8,41	8,84
£ 79,1	EQUIVALENT IN STERLING	£ 60,1	£ 56,0	£ 58,9

231. The total outlay under *Imperial*, is less than that of the previous year, by 2,83. No useful comparison can be made between the outlay of the two years by individual projects, as surveys are being completed, and new surveys are being started, every year. The excesses of 21 on the Arakan Surveys, 5 on the Coonoor-Ootacamund Extension Survey, and 9 on the Guntur-Repalli Survey, as compared with the Budget Estimate, have been sanctioned by the respective Local Governments.

Section J.- IRRIGATION.

252. The following is a general summary of the results under the head Irrigation :—

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R	Major Works—	R	R	R
2,33,94	Direct Receipts	2,57,24	2,80,52	2,72,44
1,22,01	Land Revenue due to Irrigation	1,25,84	1,23,28	1,22,16
<u>3,55,95</u>	TOTAL RECEIPTS	<u>3,83,08</u>	<u>4,03,80</u>	<u>3,94,60</u>
1,05,29	Working Expenses	1,10,69	1,14,76	1,13,19
1,41,62	Interest	1,45,47	1,45,11	1,45,37
<u>2,46,91</u>	TOTAL EXPENDITURE	<u>2,56,16</u>	<u>2,59,87</u>	<u>2,58,56</u>
<u>1,09,04</u>	Net Receipts (Major Works)	<u>1,26,92</u>	<u>1,43,93</u>	<u>1,36,04</u>
Minor Works and Navigation—				
24,69	Receipts (excluding Land Revenue)	21,43	21,45	20,75
1,07,80	Expenditure	1,37,19	1,27,61	1,27,73 (a)
<u>83,11</u>	Net Expenditure (Minor Works)	<u>1,15,76</u>	<u>1,06,16</u>	<u>1,06,98</u>
<u>25,93</u>	Net Revenue (Irrigation)	<u>11,16</u>	<u>37,77</u>	<u>29,06</u>

253. The figures in the above summary, converted at the rate of R15 = £1, are shown below :—

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
£	Major Works—	£	£	£
1,559,6	Direct Receipts	1,714,9	1,870,1	1,816,3
813,4	Land Revenue due to Irrigation	838,9	821,9	814,4
<u>2,373,0</u>	TOTAL RECEIPTS	<u>2,553,8</u>	<u>2,692,0</u>	<u>2,630,7</u>
701,9	Working Expenses	737,9	765,0	754,6
944,1	Interest	969,8	967,4	969,1
<u>1,646,0</u>	TOTAL EXPENDITURE	<u>1,707,7</u>	<u>1,732,4</u>	<u>1,723,7</u>
<u>727,0</u>	Net Receipts (Major Works)	<u>846,1</u>	<u>959,6</u>	<u>907,0</u>
Minor Works and Navigation—				
164,6	Receipts (excluding Land Revenue)	142,9	143,0	138,3
718,7	Expenditure	914,7	850,8	851,5
<u>554,1</u>	Net Expenditure (Minor Works)	<u>771,8</u>	<u>707,8</u>	<u>713,2</u>
<u>172,9</u>	Net Revenue (Irrigation)	<u>74,3</u>	<u>251,8</u>	<u>193,8</u>

(a) Includes English figures converted into rupees.

Section J.—IRRIGATION—RECEIPTS.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R	RECEIPTS.	R	R	R
3,80,64	India (Rupee figures) .	4,04,51	4,25,25	4,15,35
<u>£</u>		<u>£</u>	<u>£</u>	<u>£</u>
2,537,6	Equivalent in Sterling .	2,696,7	2,835,0	2,769,0

254. The increase, as compared with the actuals of the previous year and the Budget Estimate, was due to the development of irrigation from the canals in the Punjab, and a better *Kharif* season in the United Provinces of Agra and Oudh.

XXIX and 42.—Major Works.

Direct Receipts and Working Expenses.

ACCOUNTS, 1901-2.			BUDGET, 1902-3.			REVISED, 1902-3.			ACCOUNTS, 1902-3.		
Gross Revenue.	Working Expenses.	Net Revenue.	IRRIGATION WORKS AND CANALS.			Gross Revenue.	Working Expenses.	Net Revenue.	Gross Revenue.	Working Expenses.	Net Revenue.
R	R	R	IMPERIAL.			R	R	R	R	R	R
...	...	...	Burma—			38	35	3	24	35	—11
19,71	1,02	18,69	Mandalay Canal			24,65	80	23,85	27,02	1,17	25,85
21,85	8,65	13,20	United Provinces of Agra & Oudh			22,00	8,30	13,70	22,50	8,40	14,10
28,52	8,41	20,11	Punjab—			29,00	7,60	21,40	33,00	9,39	23,61
23,20	7,94	15,26	Western Jumna Canal			27,50	7,50	19,90	29,15	8,50	20,65
53,44	12,87	40,57	Bari Doab Canal			61,00	12,30	48,70	67,13	13,20	53,93
7,90	3,65	4,25	Sirhind Canal			6,20	7,10	—90	6,10	6,45	—35
1,34,01	41,52	93,39	Chenab Canal			TOTAL			1,45,70	43,20	1,02,50
1,45	36	1,09	Other Projects			1,57,88	45,94	1,11,94	1,51,50	45,76	1,05,74
1,10	6,09	—4,90	North-West Frontier Province			4,50	80	3,70	4,76	83	3,93
71	5,12	—4,41	Madras—			1,14	5,97	—4,83	1,10	5,75	—4,65
2,14	3,62	—1,48	Godavari Delta			63	5,08	—4,45	71	4,06	—4,25
3,05	14,83	—10,88	Kistna Delta			1,60	4,40	—2,80	2,10	4,11	—1,92
7,60	6,64	96	Other Projects			3,37	15,45	—12,08	4,00	14,82	—10,82
1,67,62	64,37	1,03,25	TOTAL			7,50	8,40	—90	3,00	9,00	...
			Bombay			1,86,10	69,00	1,17,10	2,02,90	72,11	1,30,79
			TOTAL IMPERIAL			10,90	5,05	4,95	14,11	5,91	8,20
			PROVINCIAL.			6,90	6,30	60	6,89	6,05	84
11,30	5,47	5,92	Bengal—			17,80	12,25	5,55	21,00	11,96	9,04
6,38	5,86	52	Sone Canals			33,11	10,64	22,47	35,71	10,95	24,76
17,77	11,33	6,44	Other Canals			21,92	10,96	10,96	22,93	11,01	11,92
28,27	10,57	17,70	TOTAL			8,26	2,58	5,68	8,90	2,45	6,45
19,07	10,50	9,47	United Provinces of Agra & Oudh—			12,66	4,21	8,45	13,50	5,14	8,36
6,66	2,60	4,06	Ganges Canal			1,28	1,05	23	1,50	1,14	36
11,79	4,65	7,14	Lower Ganges Canal			77,23	20,44	47,79	82,54	30,69	51,85
81	1,27	—46	Agra Canal			23,89	...	23,89	25,92	...	25,92
67,50	20,59	37,91	Eastern Jumna Canal			53,34	20,44	23,90	56,62	30,69	25,93
18,95	...	18,95	Fatehpur Branch			71,14	41,69	29,45	77,62	42,65	34,97
48,55	20,50	18,96	Deduct—Amount transferred to Imperial			2,57,24	1,10,69	1,46,55	2,80,52	1,14,76	1,65,76
66,32	40,92	25,40	TOTAL			1,214,0	737,9	977,0	1,870,1	705,0	1,105,1
2,33,04	1,05,29	1,28,65	TOTAL PROVINCIAL			1,214,0	737,9	977,0	1,870,1	705,0	1,105,1
1,559,6	701,0	857,7	GRAND TOTAL			2,57,24	1,10,69	1,46,55	2,80,52	1,14,76	1,65,76
			Equivalent in Sterling			1,214,0	737,9	977,0	1,870,1	705,0	1,105,1

Section J.—IRRIGATION—RECEIPTS—*continued.*

Direct Receipts—Imperial Works.

255. The increase of 27,39 on the receipts of the previous year, was due to the development of irrigation from the canals in the Punjab, and to a favourable *Kharif* season in the United Provinces of Agra and Oudh. The increase of 8,91, as compared with the Budget Estimate, was due to the same causes.

Direct Receipts—Provincial Works.

256. The actuals for 1902-3 were better than those of the previous year and the Budget Estimate, by 11,11 and 6,29, respectively. The increase was due to larger demands for water from the canals in the United Provinces of Agra and Oudh and Bengal.

XXIX.—Major Works—Indirect Receipts.

Portion of Land Revenue due to Irrigation.

1901-2. Accounts. ₹		Budget. ₹	1902-3. Revised. ₹	Accounts. ₹
...	Burma	7	...	5
12,88	United Provinces of Agra and Oudh .	12,80	13,36	13,36
14,96	Punjab	14,00	13,70	15,06
23	North-West Frontier Province . . .	50	50	47
78,07	Madras	76,10	79,00	76,73
15,87	Bombay	22,37	16,72	16,49
<u>1,22,01</u>	TOTAL INDIA	<u>1,25,84</u>	<u>1,23,28</u>	<u>1,22,16</u>
₹		₹	₹	₹
<u>813,4</u>	" " Equivalent in Sterling .	<u>838,9</u>	<u>821,9</u>	<u>814,4</u>

257. The actuals for 1902-3 were nearly the same as those of the previous year; but were less than the Budget Estimate by 3,68, due, chiefly, to low inundation in the Sind canals.

XXX.—Minor Works and Navigation.

1901-2. Accounts.			Budget.		1902-3. Revised.		Accounts.	
A	B		A	B	A	B	A	B
₹	₹		₹	₹	₹	₹	₹	₹
59	...	India	67	...	23	...	21	...
...	86	Burma . . . . .	...	1,45	...	1,45	...	1,26
...	6,93	Bengal . . . . .	...	7,28	...	7,08	...	6,80
...	1,91	United Provinces of Agra and Oudh .	...	2,04	...	2,48	...	2,35
7,73	2,01	Punjab	3,15	1,03	3,50	84	3,62	82
51	6	North-West Frontier Province . . .	1,34	14	1,41	11	1,54	12
...	1,63	Madras . . . . .	...	1,39	...	1,68	...	1,54
2,07	39	Bombay	2,53	41	2,20	47	2,06	43
<u>10,90</u>	<u>13,79</u>	TOTAL .	<u>7,69</u>	<u>13,74</u>	<u>7,34</u>	<u>14,11</u>	<u>7,43</u>	<u>13,32</u>
<u>24,69</u>		TOTAL INDIA .	<u>21,43</u>		<u>21,45</u>		<u>20,75</u>	
₹			₹		₹		₹	
<u>164,6</u>		Equivalent in Sterling .	<u>142,9</u>		<u>143,0</u>		<u>138,3</u>	

A.—Imperial.

B.—Provincial and Local.

Imperial Works.

258. The falling-off of 3,47, as compared with the previous year, was due to the transfer of the Upper Sutlej inundation canals, in the Punjab, to the category of "Major Works."

Provincial and Local Works.

259. The differences under this head, are unimportant and are the net result of several small increases and decreases due to various causes.

Section J.—IRRIGATION—EXPENDITURE.

1901-2. Accounts.		Budget	1902-3. Revised.	Accounts.
R	EXPENDITURE—	R	R	R
3,54,49	India (Rupee figures) .	3,93,10	3,87,23	3,86,00
<u>£</u>		<u>£</u>	<u>£</u>	<u>£</u>
2,363,3	Equivalent in Sterling .	2,620,7	2,581,5	2,573,3
1,4	England	1,7	1,7	1,9
<u>2,364,7</u>	TOTAL.	<u>2,622,4</u>	<u>2,583,2</u>	<u>2,575,2</u>

260. The increase of £210,5 or R31,58 in the expenditure during 1902-3 over that of the previous year, was due in India to the maintenance and repairs of greater lengths of canals opened for irrigation, to increased interest charges on the additional capital outlay, and to a large expenditure on Minor Works from the special grant of 25 lakhs sanctioned for the purpose. The short outlay of £47,2 or R7,18, as compared with the Budget Estimate, was due to its not having been practicable to fully utilize the whole of the special grant of 25 lakhs.

42.—Major Works—Working Expenses.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts
R		R	R	R
64,37	Imperial Works	69,00	72,11	71,83
40,98	Provincial Works	41,69	42,65	41,36
<u>1,05,29</u>	TOTAL INDIA .	<u>1,10,69</u>	<u>1,14,76</u>	<u>1,13,19</u>
<u>£</u>		<u>£</u>	<u>£</u>	<u>£</u>
701,9	Equivalent in Sterling .	737,9	765,0	754,6

(For details see page 120.)

Imperial Works.

261. The expenditure in 1902-3 was more than that in the previous year by 7,46. The increase was due chiefly to the maintenance and repairs of greater lengths of canals and distributaries opened for irrigation in the Punjab and Bombay; also to increased collection charges on the increased revenue. The actuals also exceeded the Budget Estimate by 2,83. The excess was due to heavier maintenance charges, chiefly in the Punjab. The excess was covered by a net additional grant sanctioned by the Government of India.

Provincial Works.

262. The increase of 44, as compared with the actuals of the previous year, is made up of an increase of 1,09 in the United Provinces of Agra and Oudh, due to more remodelling works having been carried out during 1902-3, and to larger collection charges on account of increased revenue, less a short outlay, of 65 in Bengal. Large credits for establishment on the cost of work done by the Irrigation Branch, for the Buildings and Roads Branch in Bengal, chiefly account for the decrease, as compared with the Budget Estimate.

Section J.—IRRIGATION—EXPENDITURE—concluded.

42.—Major Works—Interest on debt.

1901-2. Accounts. R		Imperial.	Budget. R	1902-3. Revised. R	Accounts. R
84,97	India		88,58	88,30	88,54
		Provincial.			
24,54	Bengal		24,55	24,53	24,53
32,11	United Provinces of Agra and Oudh		32,34	32,28	32,30
1,41,62	TOTAL INDIA		1,45,47	1,45,11	1,45,37
£			£	£	£
944,1	Equivalent in Sterling		969,8	967,4	969,1

263. The following statement shows how the interest charged during the year was calculated:—

	CAPITAL EXPENDITURE.	R	R
Capital expenditure at end of 1899-1900			34,17,52
Capital expenditure during 1900-1 and 1901-2			1,84,04
Capital expenditure during 1902-3—			
35.—Protective Works		7,06	
43.—Minor Works and Navigation		2,37	
49.—Capital expenditure not charged to Revenue		84,63	
			94,06
			36,95,62
	INTEREST.		
Interest at 4 per cent. on Capital outlay to end of 1899-1900			1,36,70
Interest at 3½ per cent. on Capital outlay during 1900-1 and 1901-2			6,90
Interest at 3½ per cent. on half Capital spent during the year			1,77
TOTAL			1,45,37
			£
	Equivalent in Sterling		969,1

43.—Minor Works and Navigation.

1901-2. Accounts. A R	B R		Budget. A R	B R	1902-3. Revised. A R	B R	Accounts. A R	B R
1,43	...	India	20,45	...	1,92	...	2,43	...
...	...	Central Provinces . . . . .	...	...	...	72	...	99
...	18,82	Burma . . . . .	...	16,60	...	16,60	...	15,37
...	13,22	Bengal . . . . .	...	15,06	...	15,56	...	16,12
...	3,61	United Provinces of Agra and Oudh... . . . .	...	4,56	...	4,03	...	4,59
11,16	1,05	Punjab	10,00	57	10,50	1,32	10,27	1,19
46	2	N.-W. Frontier Province	1,30	1	42	4	37	3
...	35,58	Madras . . . . .	...	41,76	...	45,63	...	46,23
22,07	16	Bombay	26,55	8	30,50	12	29,72	13
35,12	72,46		58,30	78,64	43,34	84,02	42,79	84,65
1,07,58		TOTAL INDIA	1,36,94		1,27,36		1,27,44	
£			£		£		£	
717,3		Equivalent in Sterling	913,0		849,1		849,6	
1,4		ENGLAND	1,7		1,7		1,9	
718,7		GRAND TOTAL	914,7		850,8		851,5	
		A.—Imperial.			B.—Provincial and Local.			

Imperial, Provincial and Local Works.

264. Owing to larger grants having been made available for expenditure, both under Imperial and Provincial, in all provinces except Burma, the expenditure in 1902-3 exceeded that of the previous year by 19,86. The decrease of 9,50, as compared with the Budget Estimate, is entirely due to its not having been practicable to fully utilize the special grant of 25 lakhs, during the year. The excess under Provincial was sanctioned.

Section K.—OTHER PUBLIC WORKS—RECEIPTS.

1901-2. Accounts. R	RECEIPTS :—	Budget. R	1902-3. Revised. R	Accounts. R
67,64	India (Rupee figures)	64,44	67,64	68,74
£		£	£	£
450,9	Equivalent in Sterling	429,6	450,9	458,2
28,6	England	28,3	27,6	28,7
479,5	TOTAL	457,9	478,5	486,9

265. The receipts were better than those of the previous year by £7,4 or R1,11, and the Budget Estimate by £29,0 or R4,35. The increase in India was due to better receipts from the rents and sale of buildings, sale of old materials, ferry tolls and other miscellaneous receipts.

XXXI.—Military Works.

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
6,21	India	4,47	4,83	4,70
68	Burma	70	76	80
6	Assam	4	8	8
1	Bengal	1	2	1
1	United Provinces of Agra and Oudh	2	1	1
4	Punjab	4	4	...
5	Madras	4	4	4
9	Bombay	9	12	11
7,15	TOTAL	5,41	5,90	5,75
£		£	£	£
47,6	Equivalent in Sterling	36,1	39,3	38,3

266. The receipts in 1902-3 fell short of those of the previous year by 1,40. The decrease was mainly due to the credit in the previous year of the amount (1,38) recovered from the Military Department on account of the value of certain stores.

XXXII.—Civil Works.

1901-2. Accounts.			Budget.			1902-3. Revised.			Accounts.	
A	B		A	B		A	B		A	B
Deptl.	Civil.		Deptl.	Civil.		Deptl.	Civil.		Deptl.	Civil.
R	■		R	R		R	R		R	R
IMPERIAL.										
68	7	India	58	6		56	7		58	7
1	...	Bengal	...	...		...	...		1	...
56	...	Punjab	50	...		1,10	...		92	...
3	49	N.-W. Frontier Province	11	1,11		13	97		14	1,05
...	...	Berar	...	...		6	...		10	...
1,28	56	TOTAL	1,19	1,17		1,85	1,04		1,75	1,12
PROVINCIAL.										
61	8	Central Provinces	55	9		61	1		60	1
2,44	3	Burma	2,40	4		2,50	4		2,81	3
55	47	Assam	40	49		55	40		56	41
2,20	2,63	Bengal	2,00	2,69		2,20	2,60		2,47	2,53
2,17	45	United Provinces of Agra and Oudh	1,93	42		2,45	42		2,75	39
73	2,65	Punjab	65	2,17		65	2,31		57	2,29
1,77	10	Madras	1,86	8		1,47	10		1,67	11
6,15	7	Bombay	6,28	8		6,00	8		5,84	8
16,62	6,48	TOTAL	16,07	6,06		16,43	5,96		17,27	5,85

Section K.—OTHER PUBLIC WORKS—RECEIPTS—concluded.

XXXII.—Civil Works—concluded.

1901-2. Accounts.			Budget.			1902-3. Revised.		Accounts.	
A	B		A	B		A	B	A	B
Deptl.	Civil.		Deptl.	Civil.		Deptl.	Civil.	Deptl.	Civil.
R	R		R	R		R	R	R	R
INCORPORATED LOCAL—									
...	22	India . . . . .	...	26	..	24	...	25
...	55	Central Provinces . . . . .	...	48	1	53	1	52
...	2,09	Burma . . . . .	...	2,06	4	1,96	1	1,94
2	1,04	Assam	1	1,06	1	1,06	1	1,03	
...	5,65	Bengal . . . . .	...	5,63	...	6,00	...	6,18
20	5,60	United Provinces of Agra and Oudh	20	5,26	29	5,70	25	5,86	
...	3,22	Punjab . . . . .	...	3,10	...	3,33	...	3,37
...	3	N.-W. Frontier Province . . . . .	...	9	...	11	...	11
8	11,80	Madras	7	11,43	12	12,06	12	12,21	
...	5,05	Bombay . . . . .	...	4,89	...	4,96	...	5,09
...	...	Berar . . . . .	...	...	3	1	3	1
30	35,25	TOTAL	28	34,26	50	35,96	43	36,57	
60,49		TOTAL INDIA	59,03		61,74		62,99		
£		Equivalent in Sterling	£		£		£		
403,3			393,5		411,6		419,9		

ENGLAND—

Royal Indian Civil Engineering College, Cooper's Hill—Fees from Students, etc.					
28,6		28,3	27,6	28,7	
431,9	GRAND TOTAL	421,8	439,2	448,6	

A.—Public Works in charge of Departmental Officers. B.—Public Works in charge of Civil Officers.

Imperial Works.

267. The revenue realised by departmental officers was better than that of the previous year and the Budget estimate, the increase being chiefly due to the sale proceeds of old materials from the Dera Ghazi Khan protective works in the Punjab.

268. The increase of 56, in the revenue realised by Civil Officers, over that of the previous year, is due to the figures for the North-West Frontier Province for 1902-3, representing a full year's realisations, whereas those for 1901-2 represented realisations for only 5 months.

Provincial Works.

269. The revenue realized by departmental officers shows an improvement over that of the previous year and the Budget estimate, due to increased receipts from rents and sale of buildings in Burma and Bengal, and to larger profits from the Darjeeling-Himalayan Railway and the Roorkee workshops.

270. The falling off of 36 in the receipts by Civil Officers in the Punjab, as compared with the previous year, was due to certain revenue which was formerly "Provincial", being now treated as "Imperial", since the creation of the North-West Frontier Province.

Local Works.

271. The revenue realized by Civil Officers exceeded that of the previous year, and the Budget estimate, by 1,32 and 2,31, respectively. The increase is due to better receipts from ferry tolls contributions, arboriculture, and miscellaneous receipts in Bengal, the United Provinces of Agra and Oudh and Madras.

Section K.—OTHER PUBLIC WORKS—EXPENDITURE.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R	EXPENDITURE:—	R	R	R
6,73,93	India (Rupee figures)	7,62,77	7,36,72	7,60,84
£		£	£	£
4,492,9	Equivalent in Sterling	5,085,1	4,911,5	5,072,3
139,8	England	116,5	162,3	170,2
4,632,7	TOTAL	5,201,6	5,073,8	5,242,5

272. The expenditure in this section exceeded that of the previous year, by £609,8 or R91,47. The increase was due to a larger programme of works in 1902-3, than in the previous year. The increase, as compared with the Budget Estimate, amounted to £40,9 or R7,14 and was chiefly due to larger demands for Military Works Stores from England.

44.—Military Works.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R		R	R	R
1,24,48	India	1,34,62	1,40,01	1,41,14
27	Central Provinces	12	30	20
6,44	Burma	6,69	8,70	8,41
1,43	Assam	80	80	69
1,00	Bengal	72	94	84
29	United Provinces of Agra and Oudh	23	23	22
3,30	Punjab	81	99	1,04
83	Madras	72	80	74
1,49	Bombay	1,70	1,77	1,72
...	Berar	...	17	11
1,39,53	TOTAL INDIA	1,46,41	1,54,61	1,55,11
£		£	£	£
930,2	EQUIVALENT IN STERLING	976,1	1,030,8	1,034,1
34,6	ENGLAND	18,1	53,0	62,6
964,8	GRAND TOTAL	994,2	1,083,8	1,096,7

273. The actual expenditure in India during 1902-3, exceeded that of the previous year by 15,58, and the Budget Estimate, by 8,70. The increase was due to a larger number of new works being under construction. The total expenditure of the year—both Indian and English—exceeded the Budget Estimate. The excess was covered by additional grants sanctioned by the Government of India during the course of the year.

Section K.—OTHER PUBLIC WORKS—EXPENDITURE—continued.

45.—Civil Works.

		India.	Central Provin- ces.	Burma.	Assam.	Bengal.	United Provin- ces.	Punjab.	N.-W. Frontier Province.	Madras.	Bom- bay.	Berar.	TOTAL.
IMPERIAL.		R	R	R	R	R	R	R	R	R	R	R	R
Departmental	Accounts . 1901-2	13.88	32	...	46	25.56	3.01	8.56	7.43	80	4.81	...	64.83
	Budget .	21.91	6	...	26	15.06	2.26	9.90	17.75	36	5.38	...	72.94
	Revised .	14.52	28	...	33	12.00	3.00	9.36	17.80	90	4.50	4.18	66.87
	Accounts .	15.69	25	...	26	11.98	3.17	9.49	19.47	85	4.44	4.19	69.79
Civil Officers	Accounts . 1901-2	1.36	...	...	...	...	...	...	19	...	...	...	1.55
	Budget .	1.43	...	...	...	...	...	...	33	...	...	...	1.76
	Revised .	1.25	...	...	...	...	...	...	29	...	...	...	1.54
	Accounts .	1.40	...	...	...	56	...	...	26	...	...	...	2.22
Total Imperial	Accounts . 1901-2	15.24	32	...	46	25.56	3.01	8.56	7.62	80	4.81	...	66.38
	Budget .	23.34	6	...	26	15.06	2.26	9.90	18.08	36	5.38	...	74.70
	Revised .	15.77	28	...	33	12.00	3.00	9.36	18.09	90	4.50	4.18	68.41
	Accounts .	17.09	25	...	26	12.54	3.17	9.49	19.73	85	4.44	4.19	72.01
PROVINCIAL.	Accounts . 1901-2	...	19.79	79.94	16.95	43.71	37.63	32.28	...	26.91	34.50	...	2,91.71
	Budget .	...	24.57	81.50	17.42	52.35	48.26	41.28	...	35.36	44.00	...	3,44.74
	Revised .	...	25.00	87.00	17.50	53.00	42.00	37.00	...	29.00	43.43	...	3,33.93
	Accounts .	...	25.77	87.20	17.65	55.69	44.28	38.34	...	31.42	44.28	...	3,44.63
Civil Officers	Accounts . 1901-2	...	24	1.45	65	1.21	2.31	1.35	...	2.88	14	...	10.23
	Budget .	...	19	22	63	3.53	2.69	2.36	...	56	14	...	10.32
	Revised .	...	5	14	61	2.65	2.45	2.15	...	74	14	...	8.93
	Accounts .	...	6	14	58	1.51	2.36	2.06	...	58	14	...	7.43
Total Provincial	Accounts . 1901-2	...	20.03	81.39	17.60	44.92	39.94	33.63	...	29.79	34.64	...	3,01.94
	Budget .	...	24.76	81.72	18.05	55.88	50.95	43.64	...	35.92	44.14	...	3,55.06
	Revised .	...	25.05	87.14	18.11	55.65	44.45	39.15	...	29.74	43.57	...	3,42.86
	Accounts .	...	25.83	87.34	18.23	57.20	46.64	40.40	...	32.00	44.42	...	3,52.06
LOCAL.	Accounts . 1901-2	46	1.08	6.02	6.48	...	19.85	19	...	33	8.62	...	43.03
	Budget .	44	1.69	7.58	6.16	...	21.58	1.05	...	39	8.09	...	46.98
	Revised .	52	1.97	6.00	6.00	...	23.00	30	...	40	9.50	1.58	49.28
	Accounts .	43	1.97	6.32	5.77	...	24.33	38	...	48	10.37	1.20	51.25
Civil Officers	Accounts . 1901-2	12	1.57	6.02	1	48.09	5.94	7.53	25	43.06	10.46	...	1,23.05
	Budget .	21	1.80	9.57	1	47.46	6.90	8.61	71	52.90	11.45	...	1,39.62
	Revised .	16	1.20	6.86	1	45.40	7.30	6.98	59	41.20	11.80	6	1,21.56
	Accounts .	13	1.25	6.19	2	47.06	7.74	7.65	63	47.30	12.09	5	1,30.41
Total Local	Accounts . 1901-2	58	2.65	12.04	6.49	48.09	25.79	7.72	25	43.39	19.08	...	1,66.68
	Budget .	65	3.49	17.15	6.17	47.46	28.48	9.66	71	53.29	19.54	...	1,86.60
	Revised .	68	3.17	12.86	6.01	45.41	30.30	7.28	59	41.60	21.30	1.64	1,70.84
	Accounts .	56	3.22	12.81	5.79	47.06	32.07	8.03	63	47.78	22.46	1.25	1,81.66
GRAND TOTAL	Accounts . 1901-2	15.82	23.00	93.43	24.55	1,18.57	68.74	49.91	7.87	73.98	58.53	...	5,34.40
	Budget .	23.99	28.31	98.87	24.48	1,18.10	81.69	63.20	18.79	89.57	69.06	...	6,16.36
	Revised .	16.45	28.50	1,00.00	24.45	1,13.06	77.75	55.79	18.68	72.24	69.37	5.82	5,82.11
	Accounts .	17.65	29.30	1,00.15	24.28	1,16.80	81.88	57.92	20.36	80.63	71.32	5.44	6,05.73

Section K.—OTHER PUBLIC WORKS—EXPENDITURE—*continued.*45.—Civil Works—*continued.*

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
5,34,40	TOTAL INDIA	6,16,36	5,82,11	6,05,73
<u>£</u> 3,562,6	" " Equivalent in Sterling	<u>£</u> 4,109,0	<u>£</u> 3,880,7	<u>£</u> 4,038,2
ENGLAND—				
51,2	Furlough Pay and Allowances of Officers in P. W. Department	57,0	60,0	58,7
42,7	Royal Indian Civil Engineering College, Cooper's Hill	36,7	39,4	38,5
1,7	Sundry Items	1,6	3,5	3,6
9,6	Stores for India	3,1	6,4	6,8
<u>105,2</u>		<u>98,4</u>	<u>109,3</u>	<u>107,6</u>
<u>3,667,8</u>	GRAND TOTAL	<u>4,207,4</u>	<u>3,990,0</u>	<u>4,145,8</u>

Imperial Works.

274. The expenditure incurred by departmental officers during 1902-3, exceeded that of the previous year by 4,96. The increase was the net result of various increases and decreases: the principal increases being due to the expenditure in Berar being included under this head for the first time; under "India" also to larger expenditure on certain works in Bangalore and Baluchistan; and the North-West Frontier Province, where a full year's expenditure was shown in 1902-3, against the expenditure of five months only in 1901-2. As compared with the Budget Estimate, there was a lapse of 3,15 owing to the slow progress of works.

275. The expenditure incurred by Civil Officers compares favourably with the previous year and the Budget Estimate, and calls for no remarks.

Provincial Works.

276. The expenditure incurred by departmental officers during 1902-3, exceeded that of the previous year by 52,92. The increase was mainly due to large grants having been made available for expenditure during the year by the Local Governments from the Imperial contribution of 52,91 sanctioned by the Government of India in aid of Provincial resources.

277. The expenditure incurred by Civil Officers in Burma and Madras was smaller than in the previous year. In the Punjab a larger expenditure was incurred under the head "Improvement of towns" in the Chenab Colony. As compared with the Budget Estimate, the largest decrease occurred in Bengal, and is attributed to the grants to the Christian and Mahomedan Burial Boards and to the Darjeeling Municipality for roads, not being fully utilized.

Local Works.

278. The expenditure incurred by departmental officers during 1902-3, exceeded that of the previous year by 8,22. This increase was due to a larger programme of works, and to the expenditure in the new Berar province being included for the first time. The Budget Estimate was exceeded by 4,27, the increases occurring chiefly in the United Provinces of Agra and Oudh and Bombay, and a part being also due to the inclusion of the expenditure of the new Berar province for the first time.

279. The expenditure incurred by Civil Officers during 1902-3, exceeded that of the previous year by 7,36. This increase was due to the continued improved financial position permitting of a larger programme of public works. As compared with the Budget Estimate, there was a lapse of 9,21, due to progress of work being slower than anticipated.

Section K.—45A.—CONSTRUCTION OF RAILWAYS charged to Provincial or Local Revenues.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
	EXPENDITURE—			
R		R	R	R
<u>—10,01</u>	India	<u>13,14</u>	<u>8,09</u>	<u>8,20</u>
£		£	£	£
<u>—66,7</u>	Equivalent in Sterling	<u>87,6</u>	<u>53,9</u>	<u>54,6</u>

280. The following are the details of the amounts :—

1901-2. Accounts. R		Budget. R	1902-3. Revised. R	Accounts. R
	IMPERIAL.			
	Madras—			
<u>—12,35</u>	Mayavaram-Mutupet Railway . . . . .	...	...	...
	PROVINCIAL.			
	Assam—			
<u>—5</u>	Jorhat Railway	3	—8	—1
	LOCAL.			
	MADRAS—			
<u>2,39</u>	Mayavaram-Mutupet Railway	<u>13,11</u>	<u>8,17</u>	<u>8,21</u>
<u>—10,01</u>	GRAND TOTAL	<u>13,14</u>	<u>8,09</u>	<u>8,20</u>

281. The lapse of 4,90 on the Mayavaram-Mutupet Railway under Local, was due to work on the Arantangi Extension not having proceeded as quickly as was expected in consequence of heavy floods.

Section L.—ARMY SERVICES.

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
£		£	£	£
977,6	RECEIPTS . . .	889,2	920,6	1,125,0
15,764,0	EXPENDITURE . . .	17,664,7	17,155,5	17,346,4
14,786,4	NET . . .	16,775,5	16,234,9	16,221,4

282. The Indian and English portions of the above figures are as follows :—

1901-2. Accounts.		Budget.	1902-3. Revised.	Accounts.
R		R	R	R
1,05,12	RECEIPTS :— India . . .	78,55	91,10	1,09,80
£		£	£	£
700,8	Equivalent in Sterling . . .	523,6	607,3	732,0
276,8	England . . .	365,6	313,3	393,0
977,6	TOTAL . . .	889,2	920,6	1,125,0
	EXPENDITURE :—			
R		R	R	R
17,07,13	India . . .	18,58,80	17,84,99	18,08,36
£		£	£	£
11,380,9	Equivalent in Sterling . . .	12,392,0	11,900,0	12,055,7
4,383,1	England . . .	5,272,7	5,255,5	5,290,7
15,764,0	TOTAL . . .	17,664,7	17,155,5	17,346,4

283. The receipts in India exceeded the Budget Estimate by R31,25 or £208,4, and the actuals of the previous year by R4,68 or £31,2. Compared with the Budget, the improvement was chiefly due to His Majesty's Imperial Government having been debited with the value of Europe stores, issued from stock to South Africa and Somaliland, of the value of mules sent to the latter country, and of the value of peace equipment taken by certain native corps to the Colonies; to credit having been taken for the value of elephants transferred to the Burma Government with the Khedda Department; to larger sales of malt liquor and ordnance stores; to the issue of new pattern arms, etc., to the Police and Jail Departments; and to larger contributions towards Indian Military Service Family Pensions. The improvement would have been greater but for the decrease in the sales of clothing, commissariat provisions, stores and rum, etc., due in part to the absence of troops in South Africa. Compared with the actuals of the past year, the increase was due chiefly to credit having been taken for the value of elephants transferred to Burma, as well as of mules sent to Somaliland, and for departmental charges on the cost of stores despatched to that country; to larger sale-proceeds of regimental cast horses and unserviceable stores, including the machinery of the late Gunpowder Factory, Ishapore; and to larger subscriptions to the Indian Military Service Family Pension Fund, as well as more donations on promotion and marriages and births of children.

284. The receipts in England exceeded the Budget Estimate by £27,4, owing chiefly to the adjustment in that country of contributions towards pensions of Indian Native Soldiers lent for Imperial Service, partly counterbalanced by smaller credits on account of value of articles in possession of regiments on their transfer from the Indian to the British establishment.

Section L.—ARMY SERVICES—continued.

285. The following statement shows separately the ordinary and special charges included under expenditure in India :—

1901-2. Accounts. R	Budget. R	1902-3. Revised. R	Accounts. R
46,46 SPECIAL CHARGES	29,56	27,64	25,23
16,60,67 Other Charges	18,29,24	17,57,35	17,83,13
<u>17,07,13</u>	<u>18,58,80</u>	<u>17,84,99</u>	<u>18,08,36</u>
TOTAL			

286. The total Budget provision and the actual expenditure for Special Charges are shown in detail below :—

Charges for—	1902-3. Budget.	Accounts.
Occupation of Chitral and its Communications	11,50	7,71
Wano Garrison	79	3,21
Tochi Garrison	5,05	3,88
Gilgit Agency	1,64	1,30
Kajuri Kach and Jandola Garrisons . . . . .	...	81
Blockade of the Mahsud Waziris	9,76	6,59
Kohat-Kurram Force	82	1,59
North-West Frontier Field Operations . . . . .	...	14
	<u>29,56</u>	<u>25,23</u>

287. The decrease under Special Charges, was mainly due to less charges on account of Occupation of Chitral and its Communications, owing to the reduction of the Malakand garrison and to the demobilization of the Swat moveable column and the field hospitals; on account of Tochi Garrison, due to its withdrawal from Dattakhel, to cheaper rates of food supplies, and to less charges for field service clothing; on account of Gilgit Agency, due to decrease in the charges for transport and food supplies; and on account of Blockade of the Mahsud Waziris, due to the earlier withdrawal of troops forming the Blockade than was anticipated. These decreases were partly counterbalanced by increases under Wano Garrison, Kajuri Kach and Jandola Garrisons and Kohat-Kurram Force. The increases under the first and second heads were due to the charges on account of the garrisons having been compiled under those heads from May 1902 on the conclusion of the blockade operations, while the expenditure for the first seven months of the year had been budgetted for under the head Blockade of the Mahsud Waziris. The excess under the last head was attributable to charges having been incurred for the whole year against a Budget provision for four months only, and to the grant of certain concessions to the unhutted men at Thall.

288. The details of the saving of 46,11 in the ordinary expenditure, as compared with the Budget, are shown by the following figures :—

	1902-3. Budget.	Accounts.	Excess + Saving—.
Army and Garrison Staff	57,41	57,33	—8
Regimental Pay	8,83,22	8,24,78	—58,44
Supply and Transport	4,03,91	4,05,67	+1,76
Remount	40,25	45,77	+5,52
Clothing	28,62	27,75	—87
Medical	87,38	75,24	—12,14
Ordnance	1,24,37	1,12,89	—11,48
Miscellaneous	26,96	47,63	+20,67
Other heads	1,77,12	1,86,07	+8,95
TOTAL	<u>18,29,24</u>	<u>17,83,13</u>	<u>—46,11</u>

Section L.—ARMY SERVICES—*continued.*

289. The main causes of the above savings are given below:—

	R	R
(1) Absence of troops in South Africa, China and Somaliland, which caused large savings in pay and subsistence charges, the entire cost of the Forces having been borne by His Majesty's Imperial Government. These savings were augmented by the difference between the credits taken for issue of local stores, and the cost of replacement thereof, to the extent required; while the saving on account of China has been reduced by the value of local stores returned from that country		79,76
(2) Deputation of officers and others to the Civil Department on plague duty		29
(3) Lapse of the whole or a portion of the special provisions made in the Budget on account of—		
Additional Officers for the Military Accounts Department .	75	
Increased pay to British soldiers	1,75	
Howitzer batteries		
Improvement in organisation of Horse and Field Artillery } .	6,30	
Augmentation of Sub-marine Mining establishments . .	69	
Addition of two companies to the Bombay Sappers and Miners, and Fortress Company of Sappers and Miners at Aden	1,00	
Reconstitution of a regiment of Madras Cavalry . . .	20	
Formation of the 1st Military Railway Company . . .	25	
Hospital Train	1,97	
Transport reorganization	2,18	
Provision and maintenance of special washing compartments at all stations garrisoned by British troops in India	32	
Formation of the Army Bearer Corps	1,63	
Reorganization of the Army Hospital Corps	41	
Personnel for the Rifle Factory at Ishapore	25	
Increased scale of Cavalry Ammunition	30	
Land at Nowshera for a grass rukh	1,14	
	<hr/>	19,14
(4) Fewer regimental officers present for duty		8,00
(5) Short strength of British and Native troops		2,00
(6) Transfer of the Khedda Department to the Burma Government .		60
(7) Short strength of medical officers		3,50
(8) Low charges for dieting sick, owing to few patients having been in hospital		1,70
(9) Smaller purchases of Ordnance Stores		2,50
(10) Large issues of Medical and Ordnance Stores to the Civil Department		3,15
(11) Credit received from the Imperial Government on account of local ordnance stores issued to the Indian native troops serving in Mauritius, and on account of the peace equipment, taken by certain native corps when proceeding to certain colonies on garrison duty		87
(12) Addition made to the Indian Budget to adjust short provision in the Home Budget		2,93
		<hr/>
		1,24,44

Section L.—ARMY SERVICES—continued.

	R	R
290. The more important excesses were :—		
(1) More supernumerary officers as candidates for the Indian Army and more Unattached List Officers	1,92	
(2) Grant of special bounties and gratuities to British soldiers returned from South Africa for extension of their service in India	2,97	
(3) Concessions to the Army in honour of the King-Emperor's Coronation	52	
(4) Reconstitution of certain regiments of Madras Infantry	1,21	
(5) Charges on account of the Hyderabad Contingent from 1st October 1902, from which date Berar was leased in perpetuity to the British Government	18,00	
(6) Extra expenditure in connection with the Aden Delimitation Commission	6,10	
(7) More charges for messing allowance	2,34	
(8) Larger purchases of malt liquor	1,33	
(9) Additional grants for dairy farms	51	
(10) More charges for conveyance of troops and stores	12,80	
(11) Larger purchases of godown furniture, of uniform clothing for transport attendants, and of ordnance mules, and ponies for mounted infantry	2,93	
(12) Compensation to shippers of Australian horses and extra establishment at the new remount dépôt at Mona	1,41	
(13) Large purchases of barrack bedding and camp equipage for troops returned from South Africa	5,43	
(14) Charges for establishment at the temporary remount depôts at Umballa, Bangalore and Muttra	1,28	
(15) Charges in connection with the handling of the 90 miles of light military railway material	1,77	
(16) Charges on account of camps of exercise and manœuvres	14,70	
(17) Larger payments of capitalized pensions	1,83	
		77.05
291. The grant heads under which the expenditure exceeded the Budget were :—		
Supply and Transport	1,26	
Remount and Veterinary Establishments, Supplies and Services	5,52	
Sea Transport Charges	79	
Miscellaneous Services	18,27	
Rewards for Military Services	1	
Military pensions to Europeans	3,18	
Ditto to Natives	2,93	
Family Pensions and Compassionate Allowances, etc.	10	
Departmental Pensions and Gratuities	10	

All these excesses require the sanction of the Government of India.

292. As compared with the preceding year, there was a decrease of 21,23 under Special Charges, and an increase of 1,22,46 under Other Charges. Under the former, the decrease was principally due to low charges on account of Occupation of Chitral and its Communications (4,15), Tochi Garrison (2,27), Blockade of the Mahsud Waziris (18,56), and Kohat-Kurram Force (27), counterbalanced by higher expenditure under Wano Garrison (3,19), and Kajuri Kach and Jandola Garrisons (81). Under the latter, there was an excess of 2,76 under Army and Garrison Staff, due mainly to more tour expenses of the Commander-in-Chief and Lieutenant Generals Commanding the Forces, to the pay of rank of certain Station Staff Officers having been charged to this head, while the provision was under Regimental Pay,

Section L.—ARMY SERVICES—*continued.*

Allowances and charges, and to more telegram charges in District Commands; of 40,79 under Regimental Pay, etc., due to smaller savings owing to the return of troops from South Africa and China, to the grant of increased pay to British Soldiers, to the charges on account of the Hyderabad Contingent from 1st October 1902, to money grants to European and Native Troops in celebration of the King-Emperor's Coronation, to the addition of three howitzer batteries to the Indian establishment and the reorganization of the Artillery, to the creation of two Companies of Bombay Sappers and Miners and of the Fortress Company at Aden, and to a large number of Supernumerary Officers having been attached to British regiments as candidates for the Indian Army, counterbalanced by smaller grants of special bounties and gratuities to British troops for extension of service in India; of 11,36 under Supply and Transport, due chiefly to the reorganization of the Transport Service, to larger movements of European and Native troops, to larger consignments of ordnance stores, to lower rates of food supplies, to the expenditure connected with the Aden Delimitation Commission and the Hyderabad Contingent, to large number of British Soldiers in India having been in receipt of messing allowance, to large purchases of malt liquor and warm and uniform clothing for transport attendants, to replacements of stores despatched to South Africa, China and Somaliland, and to the return of a smaller quantity of stores from China; of 5,96 under Remount, due chiefly to the purchase of additional remounts for the artillery and of ordnance mules and ponies for mounted infantry, to the grant of compensation to shippers of Australian horses, and to larger expenditure connected with the remount depôts; of 2,26 under Clothing, due to the absence of savings owing to the return of troops from South Africa, and to smaller credits on account of stores issued from stock for that country; of 6,81 under Medical, due chiefly to more charges for medical and surgical stores, owing to increased demands from Civil and Military Hospitals; of 16,60 under Ordnance due to increase of the Wellington Cordite Factory establishment, replacement of stores despatched to South Africa and Somaliland, and large purchases of mobilization and camp equipage; of 26,72 under Miscellaneous, due chiefly to more compensation for losses owing to the reconstitution of certain regiments of Madras infantry, to charges on account of the Indian Contingent despatched to England for the King's Coronation, to more charges for Camps of Exercise and Manœuvres. The other principal variations were the increases under Military Pensions to Europeans and to Natives, which were due to charges on account of the Hyderabad Contingent and to large payments of capitalized pensions.

293. The expenditure in England showed an increase of £55,2 under Effective and a decrease of £37,2 under Non-Effective Charges, as compared with the Budget Estimate. The increase under Effective Charges was chiefly due to larger payments to the War Office in respect of British Forces serving in India, to larger expenditure on account of furlough allowances of officers, and to increased charges for the Indian Troop Service as well as for passages of troops, purchase of mules, officers on special duty, etc., partly counterbalanced by decreases in Ordnance and Clothing Stores. The decrease under Non-Effective Charges was chiefly in the payments on account of pay and pensions of non-effective and retired officers of the Indian Service.

Section L.—ARMY SERVICES—RECEIPTS.

XXXIII.—Army.

1901-2. Accounts.			Budget.	1902-3. Revised.	Accounts.
INDIA—					
R	EFFECTIVE SERVICES—		R	R	R
59	Regimental Pay, Allowances and Charges		65	65	72
42,52	Supply and Transport		42,21	43,66	44,01
11,94	Remount and Veterinary Establishments, Supplies and Services		1,16	1,59	2,63
10,48	Clothing Establishments, Supplies and Services		7,90	8,25	9,20
27	Barrack Establishments, Supplies and Services		31	30	21
3,99	Medical Establishments, Supplies and Services		3,29	3,55	4,26
21,39	Ordnance Establishments, Stores and Camp Equipage		11,69	19,79	35,77
18	Education		16	18	19
41	Sea Transport Charges		22	25	43
2,70	Miscellaneous Services		1,48	84	76
94,47	TOTAL EFFECTIVE SERVICES		69,07	79,06	98,18
NON-EFFECTIVE SERVICES—					
3	Rewards for Military Services		3	3	3
...	Military Pensions to Natives . . . . .		...	1	2
10,62	Family Pensions and Compassionate Allowances to Europeans		9,45	12,00	11,57
10,65	TOTAL NON-EFFECTIVE SERVICES		9,48	12,04	11,62
1,05,12	TOTAL INDIA		78,55	91,10	1,09,80
£	Equivalent in Sterling		£	£	£
700,8			523,6	607,3	732,0
ENGLAND—					
255,5	Effective Services		341,6	288,3	333,7
21,3	Non-effective Services		24,0	25,0	59,3
276,8	TOTAL ENGLAND		365,6	313,3	393,0
977,6	GRAND TOTAL		889,2	920,6	1,125,0

294. The total receipts in India during the year, were more than the Budget Estimate, by 31,25. Of this, a large portion was purely fortuitous, representing merely credits taken for Europe stores issued from stock to South Africa and Somaliland, mules sent to the latter country, peace equipment taken by certain native corps to the Colonies, and elephants transferred to the Burma Government with the Khedda Department. The improvement was spread over almost all the heads; the principal variations are noted below.

295. Under *Supply and Transport*, there was a net increase of 1,80, chiefly due to credits taken for Europe stores issued from stock to South Africa, China and Somaliland, mules sent to Somaliland and elephants transferred to the Civil Department, Burma; to larger realizations by sale of surplus fodder, transport cattle and old equipment; and to larger receipts for hire of cattle; partly counter-balanced by decreases under sale-proceeds of provisions and stores, and malt liquor and rum, and under special services the former being due to the absence of troops in South Africa. Under *Remount, etc.*, the increase (1,47) was due to a larger number of horses having been cast and sold from remount depôts, and to credit having been taken for the horses of a British Cavalry regiment proceeded to South Africa. Under *Clothing and Medical*, there were increases of 1,30 and 97 respectively, arising chiefly from credits for the value of Europe stores issued from stock to South Africa, China and Somaliland, and of clothing stores forming the ordinary peace equipment of certain Bengal and Madras infantry regiments proceeded to China and the Colonies; and under the latter head, also from large recoveries from the Municipal and other hospitals. Under *Ordnance*, there was a net increase of 24,08 chiefly due to credits for the value of Europe stores despatched to South Africa, China, Somaliland and Mauritius; for the peace equipment taken by certain native corps to the Colonies; and for the issue of new-pattern arms, etc., to the Police and Jail Departments. There were also increases of 83 on account of the value of stores sent to the Director of Works, Egyptian Army, Cairo; of 1,12 due to the recovery from Berar Revenues of the value of new-pattern arms issued to the Hyderabad Contingent Infantry on its re-armament; and of 2,66 due to larger sales of unserviceable stores than were anticipated, including the